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United Nations

Voluntary funds administered by the United Nations High Commissioner for Refugees

Audited financial statements

for the year ended

31 December 1995 and

Report of the Board of Auditors

General Assembly
Official Records • Fifty-first Session
Supplement No.5E (A/51/5/Add.5)

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LETTERS OF TRANSMITTAL

1 March 1996

Sir,

Pursuant to the Financial Rules for Voluntary Funds administered by my office, I have the honour to submit the accounts for the year 1995, certified as correct and approved in accordance with paragraph 11.4 of those Rules.

Accept, Sir, the assurances of my highest consideration.

(Signed) Sadako OGATA

The Chairman of the Board of Auditors
United Nations
New York

31 July 1996

Sir,

I have the honour to transmit to you the financial statements of the voluntary funds administered by the United Nations High Commissioner for Refugees for the financial period ended 31 December 1995, which were submitted by the High Commissioner. These statements have been examined and include the audit opinion of the Board of Auditors.

In addition, I have the honour to present the report of the Board of Auditors with respect to the above accounts.

Accept, Sir, the assurances of my highest consideration.

(Signed) Osei Tutu PREMPEH
Auditor General of Ghana
and Chairman
United Nations Board of Auditors

The President of the General Assembly
of the United Nations
New York

I. REPORT OF THE BOARD OF AUDITORS

Introduction

1. In accordance with paragraph 22 of the statute of the Office of the United Nations High Commissioner for Refugees (UNHCR), the Board of Auditors has audited the financial statements of the voluntary funds administered by the High Commissioner for the period 1 January 1995 to 31 December 1995. The audit was conducted in accordance with article XII of the Financial Regulations of the United Nations and the annex thereto and with the common auditing standards adopted by the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency. These auditing standards require that the Board plan and perform the audit to obtain reasonable assurance that the financial statements are free of material misstatement.

2. The audit included a general review of financial systems and internal controls and a test examination of the accounting records and other supporting evidence to the extent the Board considered necessary to form an opinion on the financial statements.

3. The audit was carried out at the headquarters of the Office of the United Nations High Commissioner for Refugees at Geneva and at its branch offices in Azerbaijan, Bosnia-Herzegovina, Croatia, Eritrea, Ethiopia, Iran, the former Yugoslav Republic of Macedonia, the Russian Federation, Rwanda, Uganda and the United Republic of Tanzania.

4. In addition to the audit of the accounts and financial transactions, the Board carried out reviews, under article 12.5 of the Financial Regulations of the United Nations, concerning the efficiency of programme budgeting and budgetary control and programme planning, performance and monitoring. The Board also reviewed the efficiency of the procurement system adopted by UNHCR headquarters and the branch offices, as well as financial management and personnel management.

5. The Board continued its practice of reporting the results of specific audits through audit observations and management letters containing findings and recommendations to the Administration.

6. A summary of the main recommendations and findings is contained in paragraphs 10 to 28 below. The detailed findings of the audit are reported in paragraphs 29 to 134.

7. The present report covers matters which, in the opinion of the Board, should be brought to the attention of the General Assembly. The Board's observations on all matters contained in the present report were communicated to UNHCR. The Administration has confirmed the facts on which the Board's observations and conclusions are based and has provided explanations and answers to the Board's queries. The report is divided in two parts, covering the audit of financial statements and management issues, respectively.

Follow-up on actions taken on previous audit recommendations

8. As requested by the General Assembly in its resolution 50/204 of 23 December 1995, the Board has reviewed the measures taken by UNHCR to implement the recommendations made in its report for 1994. The Board welcomes

UNHCR's positive responses to its recommendations. Details of the action taken and the comments of the Board are contained in the annex to the present report.

9. The Board recommends that UNHCR should take further steps to implement the following outstanding recommendations of the Board:

(a) Non-receipt of audit certificates for funds provided to implementing partners (see paras. 34-36);

(b) Delays in signing sub-agreements with implementing partners (see paras. 85-89);

(c) Delays in submission of project monitoring reports by field offices and sub-project monitoring reports by implementing partners (see paras. 95-98);

(d) Non-receipt of receiving reports against purchase orders (see paras. 101-105).

Summary of recommendations

10. The Board recommends that the following actions, presented in order of priority, should be taken:

Audit certificates

(a) The accounts of the implementing partners relating to UNHCR funds should be regularly audited by independent audit authorities. Further, the Administration should obtain audit certificates submitted by the implementing partners to verify the correctness and propriety of the expenditures incurred by them (see paras. 34-35);

Programme budgeting and budgetary control

(b) The reasons for variations between the initial and revised budgets and the actual expenditures in respect of programme components should be analysed and the findings should be submitted to the Executive Committee every year (see para. 54);

(c) Inputs for budget estimation should be worked out more reliably in concert with field offices. For this purpose, the database of caseloads (number of beneficiaries) and other required inputs should be updated periodically (see para. 57);

(d) A factor for inflation multipliers and exchange rate variations should be included in respect of field office budgets of major expenditure centres. The method of computing the vacancy factor also needs refinement (see paras. 59, 61 and 63);

(e) The Financial Management Information System (FMIS) should be modified to provide common staff cost percentages separately for General Service and for Professional staff (see para. 65);

Programme management

(f) The impact of uneven availability of funds on project formulation and implementation should be reviewed. The inputs for programme planning should be assessed more reliably (see paras. 68 and 71);

(g) Appropriate criteria should be established for selection of beneficiaries for projects, after obtaining adequate data and information. The process of beneficiary selection should be documented to enable achievements to be evaluated subsequently (see para. 77);

(h) The instructions issued to the field offices regarding preparation of work plans on a selective basis should be reviewed. The Administration should also review the format of the work plan provided in the UNHCR Manual to make it more programme-specific and an effective management tool (see paras. 80 and 81);

(i) Precise and well-defined performance indicators should be included in sub-project agreements (see para. 84);

(j) Programme deliveries should be planned and provided in accordance with a predetermined time schedule to suit the needs of beneficiaries (see para. 91);

(k) The capabilities of implementing partners to implement major projects should be assessed in more detail. The deficiencies noticed in the implementation of a project by an implementing partner in the United Republic of Tanzania should be investigated and appropriate remedial measures taken, including recovery of overpayments (see para. 94);

(l) UNHCR should ensure that project monitoring reports (PMRs) are received on time and used for project monitoring purposes by all programme managers. Implementing agencies should be advised to submit sub-project monitoring reports (SPMRs) regularly and with complete details (see paras. 96 and 98);

(m) Appropriate procedures should be established by field offices to evaluate programme achievements and outputs. The findings of such evaluations should be utilized in programme planning and implementation (see para. 100);

Procurement

(n) Field offices should be required to send receiving reports, giving complete details, within a set period of time for goods ordered on their behalf by UNHCR headquarters. Prompt follow-up action should be taken in all cases to call for outstanding reports, analyse them on receipt and file insurance claims when goods have been short-delivered or delivered in damaged condition (see para. 105);

(o) Annual procurement plans should be obtained from all field offices, and procurement planning should be strengthened further to ensure its economy and efficiency (see para. 112);

(p) UNHCR field offices should be instructed to review the procurement procedures adopted by implementing partners to ensure that they adhere to competitive bidding procedures (see para. 117);

(q) The procedures for need assessment and requisitioning for bulk items should be reviewed in light of the unplanned procurement of Lysol for a field office which resulted in wasteful expenditure of $3.04 million (see para. 121);

Human resources management

(r) Additional training programmes should be conducted in subjects closely related to the operational requirements of UNHCR. Action should also be taken to obtain a commitment from the sponsoring agencies that the trained personnel would work for an appropriate period of time in the areas in which they were trained (see para. 126);

Integrated Management Information System (IMIS)

(s) UNHCR should establish a strategy for developing and updating its information system compatible with the organization's corporate objectives. The strategy should include the steps required to customize IMIS to meet UNHCR's specific requirements and priorities for implementation (see para. 131);

Financial statements

(t) The accounting policies and notes to the accounts should be provided in the financial statements distinctly and clearly with cross-references to individual statements (see para. 33).

Summary of findings

United Nations system accounting standards

11. The financial statements for the year ended 31 December 1995 generally conform to United Nations system accounting standards except for the treatment of non-expendable property, income-generating activities and disclosure of end-of-service liabilities (see para. 29).

Liquidity position

12. The liquidity position of UNHCR was satisfactory as at 31 December 1995, due partly to substantial cancellation of the prior year's unliquidated obligations, which suggested possible over-budgeting in previous years (see paras. 37-39).

Programme budgeting and budgetary control

13. The actual expenditures of UNHCR varied substantially from the budget estimates during the period 1993-1995. In respect of several field offices, the budget estimates and actual expenditures varied by more than 25 per cent, suggesting that programme inputs were not estimated realistically. There was also substantial under-utilization of appropriations (see paras. 50-52).

14. The budget documents submitted to the Executive Committee did not include detailed quantitative analysis of budget variations for programme components (see para. 53).

15. The budgeting procedures adopted by UNHCR do not provide for re-costing of field office budgets for inflation and exchange rates. The method of computing the vacancy factor is also not accurate (see paras. 58-62).

Programme planning

16. In several cases, programme planning suffered because of inaccurate estimates of availability of funds and of caseloads and inadequate needs assessment of refugees (see paras. 67, 70 and 74).

17. Identification of projects for implementation was not preceded by detailed preparatory work. Similarly, the basis for selection of beneficiaries was not adequately documented (see paras. 75 and 76).

18. Several field offices did not prepare work plans for programmes and projects implemented by them. Also, project specifications were not included in sub-agreements signed with implementing partners (see paras. 79, 80, 82 and 83).

19. There were persistent delays in the field offices in signing sub-agreements with implementing partners (see paras. 86-88).

20. In some cases there were delays in the delivery of assistance to beneficiaries, indicating deficiency in programme planning and implementation (see para. 90).

21. There were several deficiencies in the implementation of a project by an implementing partner in the United Republic of Tanzania, resulting in inefficient programme delivery and substantial financial loss to UNHCR (see para. 93).

22. There were persistent delays in submission of sub-project monitoring reports (SPMRs). Project evaluations were also inadequate (see paras. 97 and 99).

Procurement

23. A substantial number of receiving reports were overdue from field offices for periods ranging from less than six months to over four years. In some cases, receiving reports were incomplete. In the absence of complete receiving reports, there was no assurance that goods had reached their destinations in good condition (see paras. 102-104).

24. Annual procurement plans for 1995 were received from only 52 out of 117 field offices. As a result of unplanned procurement, one field office had several undistributed stocks of commonly used items procured in 1992 (see paras. 109 and 110).

25. In some cases, there was no evidence to show that field offices had verified adherence to procurement procedures by implementing partners, as provided under sub-agreements (see paras. 113-116).

26. UNHCR suffered a loss of about $3.04 million in procurement, redeployment and resale of Lysol, a disinfectant, because of the refusal of the host country, retroactively, to allow the import (see paras. 118-120).

Human resources management

27. There was substantial improvement in the number of training programmes conducted and in the number of persons trained from governmental and non-governmental organizations. There was, however, scope to intensify training

programmes in areas closely related to UNHCR's operational requirements (see para. 122).

Integrated Management Information System (IMIS)

28. In the absence of a well-documented information system strategy, UNHCR was unable to ensure that the IMIS developed at United Nations Headquarters would meet UNHCR's requirements (see paras. 127-130).

Part I: Financial statements

United Nations system accounting standards

29. The financial statements and schedules prepared by the Administration generally conform to the accounting standards as approved by the General Assembly in resolution 48/216 C of 23 December 1993, and the United Nations system accounting standards, Revision I (ACC/1995/20, annex III), except for the treatment of non-expendable items, income-generating activities, and disclosure of end-of-service liabilities.

30. With regard to the treatment of non-expendable items, the Board observed that the value of non-expendable property disclosed in the notes to the accounts represents only items relating to 75 countries in which the new Asset Management System (MINDER) has been implemented. As a result, the disclosure covers only about 80 per cent of the total assets.

31. The accounting standards provide that when an organization has some commercial activities, it may be appropriate to apply international accounting standards. The Board noted that UNHCR had not applied such standards in the case of the sale of public information materials, which the Board regarded as a commercial activity.

32. The liabilities for end-of-service benefits have neither been provided for nor disclosed, as required under the United Nations system accounting standards, on the grounds that UNHCR's financial policies do not have such requirements.

Accounting policy

33. The Board noted that in the financial statements the "Accounting policies" were not clearly spelt out but were intermingled with various notes forming part of the accounts. The Board recommends that the Administration should establish an appropriate format for disclosing accounting policies and notes to the accounts separately.

Audit certificates for expenditures incurred by implementing partners

34. In its report for 1994, the Board had pointed out that UNHCR's implementing partners did not submit audited financial statements and audit certificates for substantial amounts provided to them by UNHCR for programme implementation. UNHCR had informed the Board that the policy and practice regarding insistence on audit certificates is under active consideration.

35. The Board's review of the accounting records of some implementing partners selected at random in the field offices indicated several deficiencies in the maintenance of accounts. UNHCR should ensure that the accounts of the implementing partners relating to UNHCR funds are audited regularly by

independent audit authorities. UNHCR should also ensure that these audit certificates are submitted by the implementing partners in sufficient time for the Administration to have the necessary assurance about the regularity, compliance and propriety of the expenditures incurred by the implementing agencies and reflected in the financial statements.

36. The Administration stated that it insists on periodic sub-project monitoring reports (SPMRs), which include a financial monitoring report and act as one of UNHCR's principal control mechanisms. About 75 per cent of the total disbursement to implementing partners (before the last instalment is paid) are covered by SPMRs. Further, audit certificates are not due until six months after the sub-project liquidation date, and more than 50 per cent of the projects had their liquidation dates extended. Meanwhile, UNHCR has been following up with implementing partners to expedite audit certificates.

Liquidity position

37. The Board noted that UNHCR's total assets as at 31 December 1995 were 2.58 times total liabilities. The Board was pleased to observe that the liquidity ratio improved from 1.68:1 as at 31 December 1993 to 2.58:1 as at 31 December 1995. The Board also noted that the quick ratio,which measures the liquidity position in terms of cash or near cash, had improved from 0.74:1 as at 31 December 1993 to 1.43:1 as at 31 December 1995.

38. The Board verified that even if the entire outstanding pledges as at 31 December 1995 were excluded from the total value of assets, the balance was adequate to liquidate all outstanding liabilities as at 31 December 1995 by 1.41 times. The Board noted, however, that the improved liquidity ratio as at 31 December 1995 was partly due to substantial cancellation of the prior years' unliquidated obligations amounting to $95.18 million. The Board observed that in the following cases the cancellation of obligations at the end of the year was substantial, indicating possible over-budgeting in previous years:

	Unliquidated obligations of prior years (United States dollars)	Cancellations (United States dollars)	Percentage
Annual programme	54 989 750	20 886 769	38
Emergency operation in the Horn of Africa	9 961 240	4 265 640	43
Humanitarian assistance to former Yugoslavia	82 318 205	26 897 662	33
Burundi and Rwanda emergency operation	58 132 442	12 916 532	22
Other trust funds	51 028 529	19 164 826	38

39. The Board recommends that the Administration should exercise closer control in estimating budgetary requirements for its programmes in order to avoid raising obligations which are not essential.

Investments

40. As at 31 December 1995, UNHCR had invested $262.5 million in different currencies as short-term deposits and $10.1 million in 48-hour call accounts. The average rate of interest earned during the year was 5.83 per cent, compared to 5.11 per cent in 1994.

41. UNHCR had concluded an agreement with a Government offering specific advantages linked to the purchase of local currency through a debt-swap operation. According to the Administration, the arrangement represents a special type of currency conversion and, consequently, the financial benefits have been recorded as exchange gains. However, profits and discounts arising from this arrangement should have been recorded as profits from investments.

Outstanding pledges

42. Outstanding pledges, excluding contributions-in-kind, as at 31 December 1995 amounted to $240.6 million, compared to $268.1 million outstanding as at 31 December 1994. The Board noted that only about 16 per cent of the total outstanding pledges related to 1994 and prior years and a substantial amount, 84 per cent, related to 1995.

43. The Board encourages the Administration to collect the outstanding pledges expeditiously, with particular reference to 1994 and 1995, since the outstanding pledges for those years are substantial.

Receivables from other United Nations agencies

44. The Board verified that, as per UNHCR books, the amount due from the United Nations Office at Geneva as at 31 December 1995 was $4.2 million, but the balance, as per the accounts of that Office, was only $2.1 million. The Board recommends that these balances should be analysed in detail, in concert with the United Nations Office at Geneva.

Write-off of losses of cash, receivables and property

45. Cash and receivables amounting to $162,240 were written off during the year. The write-off included an amount of $116,841, representing loss due to theft and robbery in the field office in Croatia. The write-off also included a loss amounting to $20,951 relating to 1991, because of misappropriation of funds by a staff member at Mbabane, Swaziland.

46. Details of property written off during the year and categories of losses of property as reported to the Property Survey Board by various field offices are as follows (in United States dollars):

Category	Value
Civil disturbances/looting	228 626
Hijacking (armed robbery)	422 590
Theft	598 354
Loss of property (other circumstances)	297 506
Fire or other circumstances	103 785
Wear and tear of telecommunications equipment	88 117
Total	1 738 978

47. The Board noted a substantial increase in losses reported during the year, compared to 1994 ($756,112).

Ex gratia payments

48. The Administration reported that an ex gratia payment of $610 was made during the year in accordance with UNHCR Financial Rule 10.5.

Part II: Management issues

Programme budgeting

49. In resolution 48/228 of 23 December 1993, the General Assembly had requested the Board, in the course of its audit of regular budget accounts, to review the development of assumptions in the presentation of programme budget and performance reports with a view to suggesting improvements. The Board carried out a review of the budgetary process in UNHCR for the period 1993-1995.

50. The Board noted that during the period 1993-1995, at the macro level, the initial budgets, which are prepared by the UNHCR Administration about 13 months before the relevant budget year, varied from actual expenditures by 29 to 45 per cent. Variations between the revised budgets and actual expenditures during the same period ranged from 7 to 13 per cent. Since the revised budget is normally prepared in May of the relevant budget year, the Board considers that there is scope to improve the accuracy of the estimates, particularly of the revised budgets.

51. The Board's analysis of some 40 field offices, covering both general and special programmes, which accounted for almost 75 per cent of the total expenditures of UNHCR during the three-year period 1993-1995 disclosed that in many cases budget variations exceeded 25 per cent of the initial and revised budgets, as follows:

	1993	1994	1995
Number of cases in which initial budget was:			
(a) exceeded by 25 per cent or more	17	13	11
(b) underspent by 25 per cent or more	7	11	10
Number of cases in which revised budget was:			
(a) exceeded by 25 per cent or more	4	3	3
(b) underspent by 25 per cent or more	12	14	17

52. The Board observed that in a few cases during the period under review actual expenditures exceeded the initial budget by 96 to 100 per cent or were less by between 268 and 350 per cent. Similarly, in certain offices, as compared to the revised budget, there was over-expenditure ranging from 43 to 78 per cent or under-expenditure ranging from by 600 to 706 per cent. Maximum budget variations occurred against the following country programmes:

	Percentage variation from initial budget			Percentage variation from revised budget		
	1993	1994	1995	1993	1994	1995
Angola	-268	89	-44	-50	-86	43
Eritrea	--	-563	-32	--	83	-32
West Africa	66	-248	-350	-21	-297	25
Hong Kong	-155	-69	-51	-129	-10	-92
Viet Nam	10	-9	-56	0.79	-21	-104
Georgia	--	--	-262	--	-114	-66
Iran	-27	-72	-14	-58	-99	-54
Cyprus	-2	21	-62	-0.88	21	-61
Other countries in West Africa	-273	-341	-10	-706	-19	-14
Other countries in North Africa	28	33	64	3	3	-600

53. The budget documents presented by the Administration to the Executive Committee for approval did not provide detailed quantitative analysis of the reasons for variations between the revised budgets and the actual expenditures for each year. The Administration stated that the explanation for the variations is to be found, inter alia, in the regional overview presented to the Standing Committee and that, in a great majority of cases, the variations reflect political developments outside UNHCR's control. However, analyses of actual expenditures and the revised estimates of the following year are carried out, but the Executive Committee is not in a position to examine country programmes at a lower level of detail than that which is currently made available.

54. The Board recommends that the Administration should analyse the reasons for variations between the initial and the revised budgets and the actual expenditures for each year. The Board also suggests that budget documents presented to the Executive Committee should include a statement showing the initial budget, the revised budget and the actual expenditures and an analysis of the specific programme components in which variations were substantial, together with reasons why these could not be foreseen.

Estimation of budgetary inputs

55. The Board's test examination in selected field offices disclosed that the substantial variations between budget estimates and actual expenditures were, in several cases, attributable to inaccurate estimation of caseloads and other budgetary inputs. For instance, in the former Yugoslav Republic of Macedonia, despite substantial revisions of performance budgets to reflect changing caseloads, actual expenditures were only 68 to 72 per cent of the revised budgets in both 1993 and 1994. In addition, the Board's audit of the Regional Office, Moscow, indicated that inaccuracy in caseload estimations and other input requirements had resulted in substantial budget variations. Similarly, in the Liaison Office, Baku, Azerbaijan, expenditures under the administrative

budgets were less than the revised budgets by 43 to 55 per cent during 1993 and 1994 as a result of over-provisioning of requirements.

56. The Administration stated that action had been taken by the Regional Office, Moscow, to update the database of caseloads and attributed the savings to non-materialization of certain proposed additional expenditures. The Liaison Office, Baku, stated that part of the savings was due to expenditure controls. The Board considers that these developments could have been identified prior to the preparation of the budgets.

57. The Board suggests that input requirements for budget estimation should be determined more accurately by building up adequate databases and by careful analysis of input requirements.

Inflation

58. Under the budgeting procedure adopted by UNHCR, no provision is made for inflation, although UNHCR carries out substantial activities in several countries which suffered high inflation. The Board's analysis of the pattern of expenditures in different countries indicated that of the 117 countries in which UNHCR has operations, 18 accounted for about 60 per cent of the total expenditures incurred in 1995. The Board noted further that the computerized Annual Budget Preparation System (ABPS) in use makes it possible to apply an inflation rate multiplier to a part or all of the budget, as required, to cover a single location or a range of locations.

59. The Administration informed the Board that it saw limited value in attempting to analyse and forecast budgetary parameters, including inflation and exchange rates, in view of the additional resources required. The Board, however, recommends that UNHCR should estimate the rates of inflation in its major operational centres, as derived from the consumer price index of major inputs, and provide for this in the revised budgets, so as to improve the accuracy of the budgeting process.

Exchange rate

60. In order to provide for any fluctuations in the exchange rate between the United States dollar and the Swiss franc, the Administration analyses the average exchange rates between the two currencies over the preceding five months and assesses possible future trends, based on projections carried out by three major banks in Geneva. The resulting estimate is then adopted as the exchange rate for that year's revised budget and for the next year's initial budget figures.

61. The Board noted that a similar analysis is not undertaken for re-costing the field office budgets. In these cases, UNHCR adopts the rate of exchange prevailing in each country as at 1 September or 1 October, depending on when budget submissions are consolidated and calculated. The Administration stated that, given the limited staffing resources, it would be difficult to undertake a detailed analysis of exchange rates in each country. The Board, however, recommends that the averaging method should be adopted for UNHCR's major operational centres so as to improve the accuracy of budgets.

Vacancy rates

62. The vacancy rate is one of the important variation settings adopted for budget preparation. The Board noted that the Administration does not analyse

the difference between the budgeted vacancy factor and the actual vacancy factor; but the decision whether to update or to adjust vacancy rates in the budget master file is taken by comparing the previous year's expenditures for salaries with the previous year's budget figures for each geographical region. The Board considers that this would not be an accurate substitute for the estimation of the actual vacancy factor, since changes in the ratio of salary expenditures to the budgeted amounts for salaries in a previous year may be caused by several factors, including variations in exchange rates and post adjustment multipliers.

63. The Board suggests that, in order to improve the accuracy of budgets, the Personnel Information On-line Update System should be modified to enable it to compute the actual vacancy rate, which should form an input into the Annual Budget Preparation System (ABPS) variation settings. The Administration agreed in principle to the Board's suggestion.

Common staff costs

64. The Board noted that the actual common staff costs incurred in the previous year and the percentage of variations as compared to the corresponding budgets are computed through the Financial Management Information System (FMIS) and used as an input into the variation settings of the ABPS. The ABPS was designed to accept the input for common staff costs both for professional and general service category employees of UNHCR, since the common staff costs for both categories would be different.

65. However, the Board noted that since the FMIS is unable to calculate the relevant percentage of common staff costs for each category separately, the same percentage of common staff costs is used for both categories of employees. The Board pointed out that this would affect the accurate forecasting of the total staff costs. According to the Administration, UNHCR's existing account structure prevented separate tracking of common staff costs for Professional and General Service staff, but the matter was under review. The Board suggests that UNHCR should modify the FMIS suitably to provide common staff cost percentages separately for General Service and Professional category employees.

Programme management

66. In its report for the year ended 31 December 1994, the Board had reviewed the overall control exercised by UNHCR over its implementing partners in the context of the revised programming policy. During 1995 the Board reviewed various programmes and projects implemented by UNHCR through its field offices to assess the efficiency of programme planning, performance, monitoring and reporting by field offices.

Project formulation

Estimation of availability of funds

67. Since UNHCR's programmes in field offices depend essentially on the availability and flow of funds, it is necessary for the Administration to establish a reliable estimate of allotments for each programme/project so that programme planning is on a sound footing. The Board noted two cases, one in Azerbaijan and the other in Rwanda, in which the Letters of Instruction (LOIs) had to be amended several times to provide for increases in obligations

resulting from increased availability of funds and also to take into account the expected level of project implementation. In the first instance, in Azerbaijan, the programme was also adversely affected by the fact that many implementing partners had begun to dismantle their infrastructures before adequate funding was made available.

68. The Administration stated that Special Programmes are governed by the actual availability of funds; but the Board considered that underlying this were deficiencies in programme planning. The Board therefore recommends that UNHCR should review the impact of uneven availability of funds on formulation and implementation of Special Programmes and establish an appropriate strategy, so as to ensure reliable programme formulation and implementation.

Caseload estimation

69. In its report for 1993, the Board had pointed out the need to assess the caseloads of refugees accurately so as to ensure that the programme benefits reach the intended beneficiaries. The Administration has since taken action to prepare registration guidelines and to train field personnel in estimating caseloads. The Administration has also supplied a computerized registration system to a number of field offices. The Board's review, however, disclosed that in several cases the process was not yet of the required standard.

70. The Board's audit of field offices in Azerbaijan, Bosnia, Ethiopia, the former Yugoslav Republic of Macedonia, the Russian Federation and the United Republic of Tanzania disclosed that caseloads had not been properly estimated. The Board noted that in Ethiopia the number of refugees estimated for a care and maintenance programme for 1994 was 100,000, but on actual counting in September 1994 the number of refugees was established at 184,900. In the former Yugoslav Republic of Macedonia, in the initial project submission for 1993, the number of refugees registered by the Government as of November 1992 was 31,452, compared to 20,000 in the project description. The number was further reduced to about 6,000 in the subsequent months. Management stated that during 1992 and early 1993 the initial figures were provided by the Government, in part using information provided by the Red Cross, but UNHCR revised these on the basis of the refugees' needs and as their status became clear in April 1993. In Azerbaijan, UNHCR had increased the caseloads of the most vulnerable section among internally displaced persons and refugees from 53,000 in early 1993 to 300,000 in 1994 in consultation with the Government and implementing partners; but the basis for the estimations was not on record.

71. The Board is of the view that, in the absence of a reasonably accurate assessment of the caseloads of refugees, project planning would not be realistic. The Board therefore reiterates that caseloads should be assessed more reliably and data collected through field surveys should be used to establish project/programme plans on a more realistic basis. The Board also suggests that the Administration should review the practices followed by different field offices in assessing caseloads and should provide assistance in resolving practical problems, wherever necessary, so that programme planning could be carried out on a more reliable basis.

Needs analysis

72. In view of the limited availability of resources and the large number of beneficiaries to be reached, it is essential to design UNHCR programmes and projects on the basis of detailed assessment of needs for assistance. The

Board's test check in one field office, however, did not provide adequate assurance that this aspect had received the required attention.

73. The Board noted that in the United Republic of Tanzania, during the estimation of caseloads, details such as gender, age, marital status and names of dependants of refugees, which would have an impact on the effectiveness of programme planning and budget estimation were not collected. Management stated that, in the absence of adequate resources and necessary expertise, it had not been able to collect the required demographic data in the past; it recognized the importance of collecting comprehensive demographic information for detailed planning of activities in the health, education and community services sectors. UNHCR proposed to complete the re-registration exercise expeditiously.

74. The Board considers that in the absence of reliable needs-assessment of the target groups, programme planning will tend to be deficient. The Board therefore recommends that the Administration should give appropriate emphasis to careful needs-assessment by field offices as part of the programme planning exercise.

Selection of beneficiaries

75. Careful selection of beneficiaries and identification of projects and programmes suited to their requirements are an essential part of programme planning. The Board's scrutiny disclosed that adequate preparatory work and planning did not always take place before projects were identified for implementation. For example, in Azerbaijan, in the water and sanitation sector, the project documents proposed to provide water pumps in 15 "most needy" regions, but the method of selection of the regions was not evident from the records. Similarly, in a project to provide more durable shelter to those in particularly desperate situations, the basis for selection of the 10,000 beneficiary families was not on record.

76. According to Management, the implementing partners were actively involved in programme planning and had been provided with a summary of priority groups. Management also stated that obtaining comprehensive information before identifying the beneficiaries would have required large resources and time. However, based on the recommendations of the Board, the Liaison Office, Baku carried out a limited survey of more than 2,300 refugee families in different regions of the country; this would help UNHCR to identify and confirm the beneficiary groups clearly.

77. The Board recommends that UNHCR should obtain necessary data and establish the criteria for selection of beneficiaries for each project, and each project should be appropriately documented.

Work plans

78. In its report for 1994, the Board had emphasized the need to prepare detailed work plans. The Board noted that the Administration had since instructed field offices that work plans need be prepared only on a selective basis.

79. The Board's audit of UNHCR's field offices in Azerbaijan, Bosnia, Ethiopia, the former Yugoslav Republic of Macedonia, the Russian Federation and United Republic of Tanzania disclosed that work plans had not been prepared for the programmes and projects undertaken. In Bosnia, the sub-project description mentioned that accomplishment of the activity in accordance with the work plan

would be one of the performance indicators, but no work plan was prepared, on the ground that work plans were neither viable nor of any value in planning and monitoring the kind of special operations undertaken. Similarly, in 24 sub-projects implemented in Ethiopia in 1995, no work plans were prepared before commencement of the projects; this contributed to delays in their implementation.

80. The Board noted that not all the projects for which no work plans were prepared were emergency projects. The Board considers that in the absence of work plans, it would be difficult to monitor and review implementation of programmes and projects. The Board also believes that the absence of work plans would affect financial planning and procurement action even for care and maintenance projects. The Board therefore recommends that UNHCR should review its decision to permit field offices to prepare work plans on a selective basis only.

81. The Board also suggests that the Administration should review the format of the work plan to make it more programme-specific and to include appropriate performance indicators.

Project specifications

82. Under a sub-project agreement in Bosnia-Herzegovina, an implementing partner was to rehabilitate two apartment blocks and 34 private homes, but the project documents did not identify the location or ownership of the structures. According to Management, it was not always possible to provide tangible performance indicators in sub-project agreements because of the fluid nature of the operations, but the apartment blocks and private homes were selected according to the needs cited by the municipal authorities, who were responsible for negotiating ownership. The Board considers that the absence of clear project descriptions, specifications and performance indicators would have an impact on the smooth implementation and monitoring of programmes.

83. In Azerbaijan, the Board noted that the envisaged outputs and end results of various programmes and activities planned under the country operations plan and the targets and time-schedules to be achieved had not been specified in adequate detail at the planning stage. This would again hamper the monitoring and evaluation process. Management explained that, in several instances, objectives were quantified and, in others, quantification was subject to further surveys and more detailed planning. However, they agreed that inputs and outputs should be specified more precisely.

84. The Board emphasizes that precise and well-defined project specifications and indicators should be provided as an integral part of sub-project agreements, so as to enable programmes and activities to be monitored and evaluated.

Project implementation

Delays in signing sub-agreements

85. In its previous reports, the Board had pointed out persistent delays in signing agreements with implementing partners. The Board's audits of field units during 1995 indicated that there was no appreciable improvement in this situation.

86. In Ethiopia, in 13 out of 17 projects approved for implementation during 1994 and 1995, there were delays of up to eight months in signing agreements

with implementing partners. The Board noted that the delay in signing the agreement with a major implementing partner had resulted in payment of $614,764 as salaries and allowances to about 660 redundant staff who were to be separated at the beginning of 1994. Management clarified that the delay was due to the refusal by the agency to provide staffing tables and that, although an advance was granted to the agency at the beginning of 1994 for severance benefits to the redundant staff, the implementing partner concerned did not take the necessary action. UNHCR considered that, in the circumstances, the payment was unavoidable.

87. In Bosnia and Herzegovina, all of the 20 sub-agreements reviewed by the Board were signed after the commencement of the sub-projects concerned.

88. In the former Yugoslav Republic of Macedonia, in some cases, sub-project agreements were signed after the termination of the projects. Management stated that in one case it had signed a Letter of Understanding with the implementing agency concerned; this, however, did not have legal status.

89. The Board reiterates the importance of signing agreements before the commencement of sub-projects.

Delays in delivery of assistance to beneficiaries

90. During its audit of field offices, the Board noted several delays in delivery of assistance to beneficiaries. For instance, in the former Yugoslav Republic of Macedonia, against monthly payment of cash grants payable to host families, payments were actually made only once in three to four months because of administrative delays. In Azerbaijan, under a seed programme, although seeds were distributed in April 1994, agricultural tools were distributed two months after the sowing season, which, according to the report of the implementing partner, resulted in a low level of interest in the scheme among beneficiaries. Similarly, distribution of jackets and heaters meant for use by the beneficiary population during the winter months of 1994 was completed only in March 1995. The Administration, however, stated that the observations of the implementing partners were not reflected in the sub-project monitoring reports (SPMRs), which referred to widespread implementation of the programme.

91. The Administration informed the Board that the delays in procurement and distribution of agricultural tools, jackets and heaters were unavoidable because of procedural requirements, difficulties in identifying reliable suppliers and transportation problems. The Board appreciates some of the operational difficulties but considers that timely assistance to the needy beneficiaries is an important requirement of all refugee welfare programmes. The Board therefore recommends that UNHCR should plan the programme deliveries more carefully in order to ensure the effectiveness of the assistance provided.

Deficiencies in project implementation

92. In its report for 1994, the Board had highlighted the importance of careful selection of implementing partners and the need to exercise adequate control over them to ensure efficient and economic implementation of programmes and projects.

93. During the audit of the Dar es Salaam office, the Board observed that inefficient implementation of a project by an implementing partner had resulted

in inadequate programme delivery and significant financial loss to UNHCR as follows:

(a) The implementing partner was provided with a fleet of 97 trucks, including 10 water tankers, for operation in a subregion; but it did not engage qualified and competent staff to operate the trucks, which resulted in high accident rates and low vehicle availability. This, in turn, affected programme delivery;

(b) The implementing partner failed to procure duty-free diesel fuel for supply to other implementing partners and to the Dar es Salaam office. According to an assessment by the field office, the overcharges were about $25,000 a month;

(c) Although the implementing partner procured diesel fuel out of UNHCR funds, it charged Sub-Office, Ngara, about $43,700 for diesel fuel supplied from January to May 1995. Management had stopped this practice beginning in June 1995, but there was no evidence of action taken to recover the overpayment;

(d) The implementing partner recorded issues of diesel fuel valued at $243,700 as issues to other implementing partners, resulting in understatement of stock to that extent. In addition, there were claims of short receipt of diesel fuel, valued at $74,600, said to have been issued by the implementing partner in the five-month period up to July 1995. The implementing partners' record did not permit reconciliation of these differences;

(e) The implementing partner issued diesel fuel valued at about $21,400 on the basis of forged or stolen requisitions. The case is reported to be under police investigation.

94. The Board recommends that UNHCR should assess the capability and background of implementing partners in more detail and exercise closer control over implementation of programmes and projects. The Board also recommends that the transactions carried out by the implementing partner concerned should be investigated and overpayments recovered.

Project monitoring

Project monitoring at headquarters

95. In its report for 1994, the Board had recommended that a proper system of collection, recording and analysis of information regarding programme implementation should be established at UNHCR headquarters early. The Administration had informed the Board that new software had been implemented at its headquarters to follow up on non-submission or incomplete submission of reports. However, in 11 out of 15 files reviewed by the Board at UNHCR headquarters in April 1996, project monitoring reports (PMRs) for different periods had not been received or were received late. The Board verified that the software developed and delivered in December 1995 for the purpose of monitoring had not been fully put to use as of May 1996.

96. While appreciating the efforts made by UNHCR in addressing the issue, the Board recommends that the Administration should ensure that PMRs are received on time and used for monitoring purposes by all programme managers.

Delays in submission of sub-project monitoring reports (SPMRs)

97. The Board's findings at UNHCR headquarters were supplemented by findings from the field offices selected for audit. In the United Republic of Tanzania, SPMRs from several implementing partners were delayed for periods ranging from 22 to 28 months. In the Russian Federation, SPMRs were delayed from all implementing partners. In Rwanda, SPMRs were submitted only when the implementing partners requested the subsequent instalments of funds. Similarly, in Ethiopia, there were substantial delays in receipt of SPMRs relating to 7 projects in 1994 and 10 projects implemented in 1995. The Board's scrutiny in the same office also revealed that the SPMRs did not indicate targets or provide explanations for delays. Management stated that it was aware of the poor quality of reporting by implementing partners.

98. The Board recommends that all implementing partners should be required to submit SPMRs regularly and with complete details, as required in the UNHCR Manual.

Evaluation

Inadequate evaluation of projects

99. In Azerbaijan, Management was yet to establish adequate procedures for evaluation of the benefits arising from its programmes and projects. For instance, there were no records to show that Management had carried out any evaluation of the benefits derived from a seed project nor had it collected data regarding the extent of income and employment generation attributable to the programme, as required. Management, while acknowledging that it was aware of this shortcoming, stated that it was allocating more time to systematic evaluation of project activities.

100. The Board recommends that appropriate procedures be established by all field offices for evaluation of achievements and outputs of programmes and projects. The findings of such evaluations should be utilized in programme planning and implementation of future projects.

Procurement

Receiving reports

101. UNHCR field offices are required to submit a receiving report to the Supply and Transport Section at UNHCR headquarters for each international shipment received by them within one month of arrival at the destination. The receiving report confirms the fulfilment of the suppliers' and carriers' obligations to UNHCR and, in the event of loss or damage, becomes the basis for insurance claims.

102. The Board's review of the status of receiving reports in respect of purchase orders placed for field offices, as of May 1996 disclosed that 1,305 reports were outstanding for periods shown below:

Period	No. of receiving reports	Percentage
Under 6 months	263	20
6 months - less than 1 year	249	19
1 year - less than 2 years	502	39
2 years - less than 3 years	154	12
3 years - less than 4 years	53	4
4 years and over	84	6
	1 305	100

103. The Board noted that, for 1995, only 694 receiving reports (54 per cent) had been received against 1,286 purchase orders placed during the year. As of May 1996, none of the receiving reports due from the following field offices, for 67 purchase orders issued during 1995, had been received:

Country	No. of purchase orders issued
Afghanistan	5
Ethiopia	50
Libyan Arab Jamahiriya	1
Malaysia	1
Niger	1
Senegal	6
Ukraine	3
	67

104. The Board verified that several receiving reports submitted by field offices were incomplete. For instance, in certain cases there were no indications as to whether goods were received in good order and conformed to the specifications and quantities that had been requisitioned. A review of 55 cases at UNHCR headquarters disclosed that the Administration had not initiated action with the suppliers, the transport agencies or the consignees to ascertain the status of the purchase orders. Also, in several cases examined, copies of paid vouchers were not kept in the relevant files. Since UNHCR makes final payments for goods on the basis of shipping documents, packing-weight lists and inspection certificates, the Board considers that the present system could lead to uncertainties about actual receipt of goods at the destinations, although suppliers had been paid. The Administration clarified that receiving reports are often delayed because of difficulties in securing the clearance of consignments through customs, as in the case in Ethiopia. UNHCR was, however, fully aware of the problem and was reviewing the process.

105. The Board had recommended, in its report for 1992, that field offices should be instructed and given set dates to comply with the reporting

requirements, since prompt submission of a properly completed receiving report is essential to monitor and follow up timely receipt of ordered goods. The Board reiterates its recommendation in view of the inadequate progress achieved in this area. Prompt follow-up action should also be taken to call for outstanding reports, analyse them on receipt and file insurance claims when goods have been short-delivered or delivered in damaged condition.

Follow-up by field offices

106. The Board noted that UNHCR headquarters had placed 184 purchase orders during 1994 and 1995 for procurement of essential items, including blankets and plastic sheets for distribution by the Dar es Salaam office, but the latter did not have a proper system of recording data regarding the ordered quantity, scheduled dates of delivery, actual quantity received, dates of receipt and short delivery. In the absence of such details, the actual quantity of goods received for different destination points could not be reconciled with the quantity ordered against each purchase order.

107. The Board's test check of 37 purchase-order files in the Dar es Salaam office revealed that documentation was incomplete for three purchase orders. In addition, in eleven cases, materials valued at $23,000 were short delivered by the transporter/agent, but there was no evidence of follow-up action taken by Management. The Board also noted that in nine cases, material was delivered at the destination after delays ranging up to 12 months because of late issue of delivery instructions to the transporters, and in six cases, the Dar es Salaam office paid demurrage charges amounting to $50,000 because of delays in taking delivery of consignments from the port.

108. Management attributed these delays to the emergency situation in the country, lack of adequate staff, lack of shipping documents, delays in allocating final destinations for the consignments and slow clearance by clearing agents. Management has since strengthened UNHCR's follow up by increased utilization of the Commodity Tracking System. The Board, however, recommends that all relevant data in respect of each purchase order should be recorded appropriately to enable the field offices to track the receipt of supplies against purchase orders placed by UNHCR headquarters.

Unplanned procurement

109. In its report for 1994, the Board had pointed out the need to improve procurement planning. The Administration has since informed the Board that annual procurement plans were received from 52 out of 117 countries (see paragraph 21 of annex).

110. The Board noted that Regional Liaison Office, Addis Ababa, had an undistributed stock of 1,033 kitchen sets, 3,717 kerosene stoves and 41 cartons of sewing machines in completely knocked-down condition since December 1992. This suggested that the purchases were not need-based.

111. The Board also noted that the field office in Rwanda had not prepared its annual procurement plan, as required, which deprived it of the benefit of centralized procurement at competitive rates. The quotation requests issued by that office to suppliers did not contain adequate details, including specifications, lead time for supply, mode of transportation and destination of supply. Consequently, the rates quoted by the different suppliers could not be analysed on a comparable basis. The Administration informed the Board that it has since established a proper system, as recommended by the Board.

112. The Board reiterates the need to undertake detailed procurement planning by all UNHCR field offices to ensure economy and efficiency in procurement. UNHCR should also consider disposition of the surplus items in Addis Ababa to other field offices where they are required.

Procurement by implementing partners

113. The Board noted that the Liaison Office, Skopje, in the former Yugoslav Republic of Macedonia, had entered into an agreement with an implementing partner for procurement of clothes and shoes for refugees on a competitive bidding basis. The Board, however, did not find evidence to show that Management had verified adherence to the terms of the sub-project agreements by the implementing partner before releasing final payments.

114. The Board's random scrutiny of the procurement files of an implementing partner in Baku disclosed that the agency did not prepare purchasing plans based on the activities included in the approved budget. The agency had also procured material required for project implementation, such as electrical pumps, without resorting to bidding procedures. In addition, the agency's documentation was inadequate; it did not contain essential items such as invoices, receiving certificates and purchase agreements.

115. The Board noted that in Croatia, the purchase price for classroom supplies procured by an implementing partner in 1993 and 1994 appeared to be high vis-à-vis prices paid by the field office in 1995. Similarly, the field office was able to procure seed parcels at a substantially lower rate than that budgeted by an implementing agency.

116. In the Dar es Salaam office, for a water-supply scheme managed by an implementing partner, monoblock pump sets procured at a cost of about $240,000 were sub-standard and unusable. The defects were noticed by the Dar es Salaam office when another agency was substituted for the implementing partner. The Administration told the Board that the implementing agency did not follow established procedures because of urgent requirements; it said that the pumps have since been repaired by the new implementing agency.

117. The Board recommends that UNHCR field offices should be instructed to review the procurement procedures adopted by implementing partners and ensure that they adhere to transparent bidding procedures.

Procurement of Lysol

118. Based on a request from the Office of the Chief of Mission, Belgrade, in July 1993, UNHCR headquarters placed an order for 1.02 million litres of an industrial grade disinfectant, Lysol, at a cost of $1.51 million for use in former Yugoslavia. The supplies were completed in October 1993. Meanwhile, UNHCR headquarters, based on a further request received from the Office of the Chief of Mission in September 1993, placed a second order for 0.6 million litres of Lysol to be supplied in one-litre bottles, for distribution for domestic use. The Board noted that no evaluation of the stock-in-hand of the earlier procurement was made before placing orders for the second supply, in spite of the fact that the earlier supply was incomplete. Moreover, though the Office of the Chief of Mission expected to receive a milder solution of Lysol at a much lower concentration level than industrial disinfectant, this was not specified in the requisition, resulting in the repeated procurement of industrial-grade disinfectant.

119. The Board observed that when the second supply of Lysol reached the port of destination, the local government authorities refused to clear the import. They also declined to allow further release of Lysol, imported in the first consignment, from the warehouse for distribution except for 100 metric tonnes which had already been distributed. The Board noted that the Government's refusal followed criticism in the local press about the hazardous nature of the imported chemicals.

120. The Administration stated that the government authorities had insisted on the dire need for disinfectant for refugees. Further, for reasons beyond UNHCR's control, the government authorities rejected the importation of the consignments retroactively, even though these were standard disinfectants used in refugee situations worldwide. The Board noted that the Administration subsequently decided to redeploy 0.36 million litres of Lysol to UNHCR operations elsewhere and returned the remaining 1.1 million litres to one of the suppliers at a nominal price of about $0.20 per litre against the average procurement cost of $1.45 per litre. The Administration estimated the total financial loss suffered in the transaction at $3.04 million. While the Administration considered that the loss resulted from decisions of the government authorities and was beyond UNHCR's control, the Board is of the opinion that a substantial part of the loss could have been avoided.

121. The Board recommends that UNHCR should improve its procedures for needs assessment and undertake more detailed planning and analysis, in concert with all user-agencies, before procurement of bulk commodities.

Human resources management

Training

122. The Board was pleased to note that UNHCR had conducted 298 training programmes in 1995 as compared to only 167 programmes in 1994. The Board's review of the topics of the training programmes held during the year indicated, however, that there was scope to increase the number of programmes closely related to UNHCR's operational requirements. The Administration proposes to implement the Board's recommendation through training programmes for administrative/finance officers and resource management training as soon as funds become available.

Training of implementing agencies' personnel

123. The Board was pleased to note that, of the total of about 5,700 persons trained by UNHCR in 1995, about 1,260 (22 per cent) were affiliated to Governments and about 500 (8 per cent) to non-governmental organizations. The Board, however, noted that of those participants, only 3 were trained in administration and finance and 6 in procurement and logistics.

124. UNHCR does not obtain any prior commitment from the sponsoring agencies that the personnel deputed for training would continue to work for a reasonable period in the areas for which they were given training. The Administration considered that, because of unplanned and sometimes frequent changes of non-governmental organization/Government implementing partner staff, seeking such a commitment would be difficult. The Board is, however, of the view that obtaining such a commitment would enhance the effectiveness of UNHCR's training efforts.

125. The annual calendar of training is drawn up on the basis of training needs identified by field offices. However, the training activity planning forms received from field offices do not contain details of the training already provided. The Administration envisages that when the career management system is implemented in 1996-1997, field offices will become responsible for ensuring that all staff are aware of the competencies required for their jobs and of any gaps which must be met through training.

126. The Board recommends that training inputs should be augmented by providing additional programmes in administration and finance, procurement and other important functional areas. The Board also recommends that appropriate procedures should be formulated to encourage sponsoring agencies to place their trained personnel for an appropriate period of time in the areas in which training was given. Also, the field offices should be required to provide, through the training activity planning forms, the details of the training already provided so as to facilitate the preparation of annual calendars of training.

Implementation of the Integrated Management Information System (IMIS)

127. In UNHCR, computerization was developed, over time, as a mix of both package and in-house developed software. According to the Administration, this development took place within an overall framework of user requirements which was, in effect, the organizational strategy. The Board, however, observed that until 1995, there was no well-documented approach for any linkage or eventual switch-over to IMIS. Consequently, UNHCR was unable to ensure that the IMIS developed at United Nations Headquarters would meet UNHCR's specific needs. From 1989 onwards, UNHCR had spent some $6.3 million to develop its own system for project control, financial and personnel management, and budgeting, which was considered adequate for its needs. The Administration clarified that there was no opportunity to link to IMIS because there was no indication at that time, of the content or structure of IMIS. The Administration also stated that it has since undertaken a gap analysis in the area of personnel modules which have been specified and delivered.

128. The Board, in its report for 1992, had recommended that UNHCR should continue to develop its plan and strategy for the computerization of its financial and personnel management system in a more comprehensive and integrated form and in close coordination and communication with the United Nations IMIS committee in order to benefit from its experience. In November 1992, UNHCR prepared a work plan consisting of a 20-month implementation schedule to introduce IMIS in phases. In October 1993, it was decided to recruit a consultant to define UNHCR's requirements in the financial area. However, before the consultant could be recruited, the project was temporarily suspended, in April 1994, and the staff were diverted to carry out improvements in the systems developed in-house by UNHCR.

129. In November 1995, UNHCR agreed, on a request from the United Nations Secretary-General, to renew its contacts with IMIS, but it subsequently decided to wait for the results of the DELPHI project, due in May 1996. UNHCR also identified the customization cost at $2.14 million, but considers that no equivalent costs can be identified for the other modules until they have been examined in detail and a gap analysis completed.

130. In response to the Board's query, the Administration stated that IMIS was never conceived for project control for field-based organizations, nor does it contain certain essential modules that would allow the organization to depend on

it entirely. Further, UNHCR's expenditures of over $6 million on its computer systems have provided it with full functionality in the areas of human resources, finance and project control which could not await implementation of IMIS. The Administration informed the Board that, based on the results of the DELPHI project, a comprehensive new information technology strategy would be prepared by August 1996, but it would not address the functionality of IMIS for the reasons previously stated. The Administration also stated that because of the delay in development of the financial module in IMIS and in the absence of full assurance that the financial component of IMIS would meet UNHCR's basic requirements, any efforts at customization of Release 1 of IMIS may have led to only a partial implementation of IMIS; this was not attempted.

131. The Board recommends that UNHCR should expedite the information system strategy for developing and updating its information system compatible with UNHCR's corporate objectives. This strategy should consider, among other things, an in-depth evaluation of current systems, the software and hardware requirements and the customization of IMIS to meet the specific requirements of UNHCR and should include implementation priorities.

Cases of fraud and presumptive fraud

132. As required under the United Nations Financial Regulations and Rules, the UNHCR Administration reported eight cases of fraud and presumptive fraud during the year. Details of cases involving sums of more than $10,000 are given in the following paragraphs:

Armed robbery

133. In one case in the United Republic of Tanzania, armed robbers removed $109,475 and T Sh 7,404,720 ($13,488) from the safe of an implementing partner. The money was an instalment paid by UNHCR. Since most of the project was implemented without additional funds, the UNHCR Administration maintained that no replenishment would take place.

Acceptance of gifts by staff members

134. In another case, the administrator/programme officer in Tashkent voluntarily disclosed in August 1995 that $90,000 had been accepted by UNHCR staff members, including himself, as 'unsolicited gifts' in connection with the procurement of roofing sheets. Of this amount, $80,000 was reportedly recovered. The Administration summarily dismissed the international staff member concerned; two local staff members voluntarily resigned.

Acknowledgement

135. The Board wishes to express its appreciation for the cooperation and assistance extended to the auditors by the High Commissioner and her officers and their staff.

(*Signed*) Osei Tutu PREMPEH
Auditor-General of Ghana

(*Signed*) Sir John BOURN
Comptroller and Auditor General
of the United Kingdom of Great
Britain and Northern Ireland

(*Signed*) Vijay Krishna SHUNGLU
Comptroller and Auditor General
of India

31 July 1996

ANNEX

Follow-up on actions taken to implement the recommendations of the Board of Auditors in its report for the period ended 31 December 1994 a/

I. RECOMMENDATION 9 (a)

1. A proper system of collection, recording and analysis of information regarding programme implementation should be established at UNHCR headquarters soon and should be used to undertake more regular periodical monitoring of the implementation of programmes and projects by the field offices and the implementing agencies.

Measures taken by the Administration

2. New software procedures have now been implemented, enabling headquarters desks to systematically remind field offices of reporting not submitted, incomplete or erroneous.

Comments of the Board

3. The Board's review disclosed that project monitoring reports (PMRs) were not available in several files either in the form of paper folios or on computer diskettes. The Board noted that the new project monitoring and closure software has been installed. When fully established, this should help UNHCR headquarters to track the regular receipt of monitoring reports.

II. RECOMMENDATION 9 (b)

4. Programme planning should be strengthened to ensure that Letters of Instruction (LOIs) are issued in time and detailed work plans are prepared for all programmes and projects. The signing of precisely worded project and sub-project agreements with implementing partners should be ensured prior to the start of the projects.

Measures taken by the Administration

5. There are now no significant problems with timely issue of LOIs. Work plans are also now no longer an issue since UNHCR has changed instructions to ensure that they are only prepared when they have a purpose and meaning.

6. There have been no significant changes in the wording of sub-agreements; instead, the Implementing Partners' Handbook, which is now being published, contains precise instructions on what clauses mean and how they should be interpreted.

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a/ *Official Records of the General Assembly, Fiftieth Session, Supplement No. 5E* (A/50/5/Add.5), sect. I, para. 9.

Comments of the Board

7. The Board's test examination disclosed that LOIs were generally issued on time. The Board, however, observed that delays continued to occur in signing of sub-agreements with implementing partners, as noted in the present report. The Board's view regarding UNHCR's revised policy on preparation of work plans has also been included in the present report.

III. RECOMMENDATION 9 (c)

8. UNHCR should be more selective in identifying the implementing partners and should restrict their number to the optimum manageable level. Multiplicity of implementing agencies and overlapping of their functions should be avoided to ensure economy in overhead cost.

Measures taken by the Administration

9. There is seldom a wide range of potential implementing partners available when an operation begins and UNHCR frequently is obliged to work with agencies which are not adequately prepared to assume the necessary responsibilities. UNHCR has however restated the audit points to all field offices and asked for systematic review of implementing arrangements to ensure that those which exist are the most appropriate available. UNHCR is also carrying out an evaluation of implementing arrangements as part of the 1996 evaluation plan to further study why some partnerships work better than others.

Comments of the Board

10. The Board appreciates the action taken by the Administration in the matter and will review the progress achieved in its future audits.

IV. RECOMMENDATION 9 (d)

11. UNHCR should ensure that all implementing agencies provide audited accounts, supported with audit certificates, from independent audit authorities.

Measures taken by the Administration

12. UNHCR considers that this is extremely difficult to ensure, but has emphasized the requirement to all field offices. UNHCR's policy and practice are being actively discussed under the auspices of the Audit Committee.

Comments of the Board

13. The Board noted that most of the implementing partners do not submit annual accounts supported by audit certificates from independent audit authorities. The Board has therefore reiterated its view in the present report.

V. RECOMMENDATION 9 (e)

14. UNHCR should ensure that implementing partners maintain separate accounts for UNHCR funds. UNHCR should also develop an appropriate monitoring procedure to ensure compliance with its established requirements.

Measures taken by the Administration

15. UNHCR has included this requirement as part of the revised instructions issued to field offices and is continuing to monitor the situation to the extent possible with existing resources.

Comments of the Board

16. The Board's audit of field offices during 1995 disclosed that in several instances implementing partners did not maintain separate accounts for UNHCR funds. The Board was informed that in some cases local regulations prevent implementing partners from operating more than one dollar account. The Administration should continue to monitor the compliance of the instructions and grant exemptions only when the local regulations prevent implementation.

VI. RECOMMENDATION 9 (f)

17. UNHCR should review and strengthen the procedure for receipt of periodic project monitoring/sub-project monitoring reports from all implementing agencies. UNHCR should also ensure that programme managers take timely action to review such reports and initiate corrective action.

Measures taken by the Administration

18. New software and procedures have been developed to make possible monitoring and follow-up at headquarters and exception reporting to field offices. The new procedures also specify field office requirements, but this needs continual monitoring.

Comments of the Board

19. The Board reiterates its comments on the need for closer monitoring and follow-up on the submission of project monitoring reports.

VII. RECOMMENDATION 9 (g)

20. Annual purchasing plans should cover a wide range of commonly used articles. All major user offices should be involved in the preparation of such plans.

Measures taken by the Administration

21. According to UNHCR, the response from the field offices in 1995 was much better than in any previous year. Purchasing plans have been received from

52 countries. These plans, which include almost all the major UNHCR programmes, detail the bulk of food and non-food requirements for 1996. This information will be used to define, inter alia, UNHCR's strategy for future frame agreements. The experience gained from this exercise will be used to further refine the information requested from the field in the 1996 programming exercise.

Comments of the Board

22. The Board appreciates the progress made in preparation of annual purchasing plans during 1995 and encourages the Administration to obtain the required information from more field offices in future.

VIII. RECOMMENDATION 9 (h)

23. Market survey mechanisms for collecting data regarding reliable sources of supply, trend of prices and the lead time required for the supply of materials should be strengthened. These should be made available to the requisitioning officers to enable better purchase planning.

Measures taken by the Administration

24. The revised purchasing system, including latest prices, is now operational, and lead times are now incorporated in the list of most commonly purchased items. Research and survey are ongoing activities.

Comments of the Board

25. The Board has no further comments.

IX. RECOMMENDATION 9 (i)

26. Suitable provisions should be included in the quotation requests to indicate the estimated quantities likely to be purchased so as to generate more competitive bids. Field offices should be authorized to operate on frame agreements, subject to quantity and budget restrictions.

Measures taken by the Administration

27. Estimated quantities arising from the annual purchasing plan and figures from the last year's exercise are included in quotation requests. Regional procurement officers can use the frame agreements established by headquarters.

Comments of the Board

28. The Board has no further comments.

X. RECOMMENDATION 9 (j)

29. Maximum publicity should be given through advertisements before finalizing frame agreements so that worldwide competition could be generated for bulk-purchase commodities.

Measures taken by the Administration

30. Through the use of worldwide open tender for all new long-term agreements, UNHCR has widened its range of suppliers and hence widened competition for UNHCR business.

Comments of the Board

31. The Board noted that three frame agreements were finalized during 1995 on the above basis.

XI. RECOMMENDATION 9 (k)

32. Transparent procedures should be established for regular vendor performance evaluation and vendor rating. Vendor lists should also be updated periodically.

Measures taken by the Administration

33. Vendor rating criteria are still under study. UNHCR has consulted with a number of sister agencies regarding their experience in this area and is currently awaiting details. However, most of the agencies appear to be in the same situation as UNHCR.

34. In the meantime, buyers are encouraged to submit their comments on a particular vendor to their senior officer. The comments will be reviewed for accuracy and impartiality and, if confirmed, will be entered into the vendor's file. The vendor selection menu in the purchasing system will shortly be amended to alert buyers about any comments concerning a specific vendor.

35. Procedures for approval of the bidder's list are implemented.

Comments of the Board

36. The Board recommends that a definite time-frame be established to put in place a transparent and appropriate vendor-rating system.

XII. RECOMMENDATION 9 (l)

37. Efforts should be made to implement the new Asset Management System as early as possible; pending that implementation, suitable arrangements should be made to track and record all acquisitions of property in the existing system. UNHCR should ensure that all field offices/implementing partners maintain adequate records of properties and carry out periodic physical verification.

Measures taken by the Administration

38. The new Asset Management System (MINDER) is now implemented in all but 10 countries, and UNHCR estimates 80 to 90 per cent coverage overall. There are 20,000 assets recorded, with an estimated value of $140 million.

Comments by the Board

39. The Board noted the progress in implementation of the system.

XIII. RECOMMENDATION 9 (m)

40. The system of maintenance of inventory records, trip sheets and monthly control registers in respect of vehicles should be improved by issuing clear instructions to the field offices and implementing partners. There should be regular analysis of fuel consumption and repairs and maintenance expenditure to ensure that economy in expenditure is achieved.

Measures taken by the Administration

41. Instructions quoting this audit recommendation were issued to all field offices in June 1995. UNHCR has perceived a general improvement but will continue to monitor the practice through the normal process of examination of the monthly accounts and through the monitoring role of the desks.

Comments of the Board

42. The Board appreciates the action taken by the Administration.

XIV. RECOMMENDATION 9 (n)

43. The number of training programmes and participants should be increased to meet the planned target. The course contents should be revised to cover topics closely related to job assignments. A large share of the training slots should be earmarked for training of the personnel of the major implementing partners.

Measures taken by the Administration

44. UNHCR completed, in March 1994, a "train the trainers" course in programme management for UNHCR staff in countries neighbouring Ethiopia. This staff is committed to undertake two training workshops for UNHCR implementing partners, one on UNHCR specific processes and one on generic issues. The programme will be extended to other regions during 1996.

45. In addition, the Implementing Partners' Handbook will provide important guidance to implementing partners.

Comments of the Board

46. The Board's further observations have been provided in the present report.

XV. RECOMMENDATION 9 (o)

47. Retrospective appointment of consultants should not be made except under exceptional circumstances. Performance of consultants should be evaluated at the end of each contract period against stipulated outputs.

Measures taken by the Administration

48. In order to regulate the appointment of consultants more strictly, UNHCR's Department of Human Resources Management issued instructions in December 1995 regulating the appointment of consultants.

Comments of the Board

49. The Board noted the action taken by the Administration. The Board has no further comments.

XVI. RECOMMENDATION 9 (p)

50. Staff members and consultants should be allowed, normally, only one travel advance. Subsequent advances should be permitted only after the earlier ones have been accounted for.

Measures taken by the Administration

51. UNHCR has indicated that this is often due to delays in processing travel claims in the United Nations Office at Geneva. UNHCR currently has three staff members working in the United Nations Office at Geneva to assist in clearing the backlog, after which the advance situation can be regularized.

Comments of the Board

52. While a large number of travel claims remain outstanding because of delays in processing claims, the Board, during the interim audit in 1995, noted several cases of non-submission of travel claims by the travellers concerned. The Administration should pursue the matter.

XVII. RECOMMENDATION 9 (q)

53. A proper procedure should be established for accounting, pricing of goods and periodic stock verification of the public information materials sold through public information shops.

Measures taken by the Administration

54. Accounting software has again been upgraded and further training has taken place. Physical stock inventory is now effected on a semi-annual basis.

55. Written guidelines for pricing of public information sales items have not yet been established. This process is intimately related to clarification of

the actual cost of the sales operation. Once costs are properly determined, UNHCR has indicated that it will be in a better position to define a new pricing policy.

Comments of the Board

56. The Board will review the progress achieved by the Administration in its future audits.

XVIII. RECOMMENDATION 9 (r)

57. An investment committee should be established at UNHCR headquarters to advise on long-term investments.

Measures taken by the Administration

58. UNHCR may make short-term investments in accordance with financial rule 9.1, and exceptions to this rule are not envisaged. UNHCR also does not envisage having any long-term investments in the foreseeable future which would warrant the establishment of an investment committee. However, UNHCR is at present refining the investment policy and procedures with a view to broadening the basis for major decisions.

Comments of the Board

59. The Board noted the position.

II. AUDIT OPINION

We have examined the following appended financial statements numbered I to III, properly identified, and the schedules, numbered 1 to 10, the appendix and the supporting explanatory notes of the voluntary funds administered by the United Nations High Commissioner for Refugees for the financial period ended 31 December 1995, in accordance with the Common Auditing Standards of the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency. Our examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as we considered necessary in the circumstances.

In our opinion, the financial statements present fairly the financial position of the organization as at 31 December 1995 and the results of its operations for the financial period then ended; that they were prepared in accordance with the stated accounting policies, which were applied on a basis consistent with that of the preceding financial period; and that the transactions were in accordance with the Financial Regulations and the relevant legislative authority.

In accordance with our usual practice, we have issued a long form report on our audit of the financial statements of the voluntary funds administered by the United Nations High Commissioner for Refugees, as provided for in the Financial Regulations.

(Signed) Osei Tutu PREMPEH
Auditor General of Ghana

(Signed) Sir John BOURN
Comptroller and Auditor General of the
United Kingdom of Great Britain
and Northern Ireland

(Signed) Vijay Krishna SHUNGLU
Comptroller and Auditor General
of India

31 July 1996

III. STATEMENT OF THE HIGH COMMISSIONER'S RESPONSIBILITIES AND APPROVAL OF THE FINANCIAL STATEMENTS

The United Nations High Commissioner for Refugees is ultimately responsible for the content and integrity of the financial statements contained in the accounts of the voluntary funds administered by the Office of the United Nations High Commissioner for Refugees which are submitted to the Executive Committee of the High Commissioner's programme and to the General Assembly of the United Nations.

To fulfil its responsibility, UNHCR operates within prescribed accounting policies and standards and maintains systems of internal accounting controls and procedures to ensure the reliability of financial information and the safeguarding of assets. The internal control systems and financial records are subject to reviews by the United Nations Audit and Management Consulting Division of the Office of Internal Oversight Services and the United Nations Board of Auditors, during their respective audits.

In this context, the following appended financial statements, comprising statements I to III, schedules 1 to 10, the appendix and the supporting notes, were prepared in accordance with UNHCR Financial Rules (A/AC.96/503/Rev.6) and the United Nations Common Accounting Standards. In Management's opinion, the accompanying financial statements present fairly the financial position of the Office in total and of the individual programmes, funds and accounts, the results of their operations and the changes in their financial position.

The Accounts are hereby

Certified:	Approved:
(Signed) Jean-Marie FAKHOURI Controller	(Signed) Sadako OGATA United Nations High Commissioner for Refugees

Geneva
1 March 1996

IV. STATEMENT OF THE OBJECTIVES AND ACTIVITIES OF THE OFFICE OF THE UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES

The basic mandate of UNHCR is found in the Statute of the Office of the United Nations High Commissioner for Refugees, contained in the annex to General Assembly resolution 428 (V) of 14 December 1950. According to the Statute, the Office of the United Nations High Commissioner for Refugees, acting under the authority of the General Assembly, "shall assume the function of providing international protection, under the auspices of the United Nations, to refugees who fall within the scope of the present Statute and of seeking permanent solutions for the problem of refugees ...".

The General Assembly, in resolution 40/118 of 13 December 1985, also called upon the High Commissioner to provide assistance to returnees, as well as to monitor their safety and well-being on return. In addition, on the basis of specific requests from the Secretary-General or the competent principal organs of the United Nations and with the consent of the State concerned, UNHCR provides humanitarian assistance and protection to internally displaced persons, as provided in General Assembly resolution 48/116 of 20 December 1993. With regard to UNHCR's assistance activities, the basic provisions of the Statute were expanded by General Assembly resolution 832 (IX) of 21 October 1954.

V. FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 1995

Notes to the financial statements

The UNHCR voluntary funds accounts are maintained in accordance with the financial rules for voluntary funds administered by the United Nations High Commissioner for Refugees. These financial statements and schedules also conform to the United Nations System Accounting Standards contained in the report of the Secretary-General dated 29 October 1993 (A/48/530).

In order to provide a cross-reference from the presentation of the 1994 accounts to the 1995 accounts, a comparative table of statements and schedules is given below.

1994		1995
Statement 1.	Balance sheet	Now Statement II
Statement 2.	Income and expenditure	Now Statement I
Statement 3.	Status of obligations	Included in Schedules 3, 4 and 5
Statement 4.	Statement of cash flow	Now Statement III
Schedule 1.	Status of contributions	No change
Schedule 2.	Status of prior years' outstanding contributions	No change
Schedule 3.	General programmes - appropriations and expenditure	Change in presentation
Schedule 4.	Special programmes - funds allocated/available and expenditure	Change in presentation
Schedule 5.	Other special programmes - funds available and expenditure	Change in presentation
Schedule 6.	Status of prior years' projects	Change in presentation
Schedule 7.	Loans made to or on behalf of refugees	No change
Schedule 8.	Investment of funds	No change
Schedule 9.	Cash investments	No change
Schedule 10.	Non-convertible currency holdings	No change
Appendix.	Contributions to "other trust funds"	Details now provided in annexes to statements 1 and 2
		Appendix. New

1. Significant accounting policies

(a) Accounting period

The accounts of UNHCR's voluntary funds cover the 1995 calendar year. They are submitted to the United Nations Board of Auditors and the Executive Committee of the High Commissioner's Programme.

(b) Fund accounting

The accounts are maintained on a "fund accounting" basis. Separate funds for general and special purposes are established. Funds at the disposal of the High Commissioner for the purposes falling outside the annual programme and Emergency Fund are recorded as special programmes, including trust funds, reserves or special accounts as may be deemed appropriate in accordance with the Financial Rules. Each fund is maintained as a distinct financial and accounting entity with separate self-balancing double-entry groups of accounts. Separate financial statements are prepared for each fund or for a group of funds of the same nature.

(c) Write-offs

Write-offs resulting from losses of cash, property or the book value of accounts receivable, including the conversion of loans into grants, is governed by Financial Rule 10.6. A statement of all amounts written off is submitted to the Board of Auditors with the annual accounts.

(d) Ex gratia payments

The granting of ex gratia payments is governed by Financial Rule 10.5. A statement of ex gratia payments, if any, is submitted to the Board of Auditors with the annual accounts.

(e) Accrual basis

Financial transactions are recorded in the accounts on an accrual basis. Thus, all firm pledges, except pledges announced in 1995 for the 1996 general programmes, are recorded as income in 1995, even if they concern programmes whose budgetary period extends into 1996 and therefore may be partially obligated in 1995. "Expenditure" represents the sum of the 1995 project disbursements and unliquidated obligations.

(f) Contributions

Cash received for pledges is recorded at the United States dollar equivalent calculated at the United Nations operational rate of exchange prevailing on the date of receipt. Pledges unpaid are adjusted to their dollar equivalent calculated at the United Nations operational rate of exchange prevailing on 31 December of each year.

Pledges outstanding for a period exceeding five years are not shown in the accounts but are retained in memorandum records.

Contributions-in-kind are recorded at the market value of the goods and services at the time the pledge is made. The related obligation and expenditure are recorded at the time the pledge is made. At delivery, the obligation is liquidated and the receivable is correspondingly reduced.

In addition to the in-kind contributions recorded in the accounts, extrabudgetary in-kind donations from various donors valued at $38,023,804 were received in 1995. These donations are listed in the appendix.

(g) Translation of currency

The accounts of UNHCR are presented in United States dollars. Transactions in other currencies are translated into United States dollars at the United Nations operational rates of exchange prevailing at the time of the transaction. At year end, cash, investments and other accounts receivable in currencies other than United States dollars are translated at the applicable United Nations rates of exchange. Exchange differences are debited, credited to the General Fund.

(h) Fixed assets

Non-expendable property purchased with UNHCR's voluntary funds is charged as expenditure to the appropriate budget accounts in the year of acquisition; it is not included in the balance sheet but is recorded in separate inventories. The inventories are recorded at the United States dollar equivalent calculated at the rate of exchange prevailing on the date of purchase. Prior to 1995, only those items for which ownership remained vested in UNHCR were recorded as fixed assets. During 1995, UNHCR started implementing the new Asset Management System (MINDER). All administrative and project purchased assets are being recorded. Thus, the number and value of items at year end are considerably higher than at 31 December 1994. The cost of non-expendable property held as at 31 December 1995 was $138,088,251, with an associated depreciated value of $86,479,825.

(i) Term deposits

Short-term deposits of monies not immediately required are made in accordance with Financial Rule 9.1, and a report on such investments is included in the annual accounts (schedule 8). Income from investments is credited to the General Fund as provided for in Financial Rule 9.3.

(j) Loans made to or on behalf of refugees

An amount of $2,331,979 in respect of loans made to or on behalf of refugees was still refundable to UNHCR as at 31 December 1995 (schedule 7). These loans were fully expensed in the years during which they were made and only memorandum accounts are maintained in UNHCR's books.

2. Cash

The cash shown represents the net of all cash balances, including funds held in non-convertible currencies.

The United States dollar equivalent of the non-convertible currencies held at 31 December 1995 is reported in schedule 10. Non-convertible currencies included are those listed as non-convertible according to article VIII in the IMF publication entitled "Exchange arrangements and exchange restrictions" (1995). Non-resident accounts in these currencies have been considered convertible for purposes of this schedule.

STATEMENT I. INCOME AND EXPENDITURE AND CHANGES IN RESERVES AND FUND BALANCES FOR THE PERIOD ENDED 31 DECEMBER 1995 - ALL FUNDS

(United States dollars)

	Working Capital and Guarantee Fund	General Programmes		Special Programmes and Accounts					Total	
		Annual Programme	Emergency Fund	Special Pgms. including Trust Funds a/	Refugee Education Account	Medical Insurance Plan b/	Staff Housing Revolving Fund	Income - Generating Activities	1995	1994
INCOME										
Contributions		322,541,207	12,575,343	660,063,502	1,187,566				996,367,618	1,055,561,445
Other/Miscellaneous income										
Revenue-producing activities								2,962,098	2,962,098	6,319,628
Interest income	15,314,791								15,314,791	14,494,392
Currency exchange adjustments		11,635,253							11,635,253	13,385,039
Other/Miscellaneous	184,183	4,722,762	781	751,068		1,219,712	80,759	739,975	7,699,240	6,647,999
TOTAL INCOME	15,498,974	338,899,222	12,576,124	660,814,570	1,187,566	1,219,712	80,759	3,702,073	1,033,979,000	1,096,408,503
EXPENDITURE										
Expenditure		390,919,214	14,139,046	731,813,829	1,435,995	557,032	1,263,652	2,812,116	1,142,940,884	1,166,761,946
TOTAL EXPENDITURE		390,919,214	14,139,046	731,813,829	1,435,995	557,032	1,263,652	2,812,116	1,142,940,884	1,166,761,946
EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE	15,498,974	(52,019,992)	(1,562,922)	(70,999,259)	(248,429)	662,680	(1,182,893)	889,957	(108,961,884)	(70,353,443)
Adjustments to Prior-Period contributions		(995,339)	(35)	(31,830,852)					(32,826,226)	(66,438,510)
NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE	15,498,974	(53,015,331)	(1,562,957)	(102,830,111)	(248,429)	662,680	(1,182,893)	889,957	(141,788,110)	(136,791,953)
Cancellations of prior periods' obligations		20,886,758	865,294	73,017,136	311,182		32,193	63,122	95,175,685	122,186,500
Transfers to/from other funds	(15,498,974)	25,054,951	(4,338,589)	(4,243,237)			650,000	(1,624,151)		
Adjustments to Prior-Period expenditure		2,603,398	5,036,252	16,888,309	30,763		17,852		24,576,574	39,668,495
RESERVES AND FUND BALANCES, BEGINNING OF PERIOD	50,000,000	48,232,818	8,000,000	255,478,582	575,231	4,404,819	568,088	1,017,210	368,276,748	338,808,889
RESERVES AND FUND BALANCES, END OF PERIOD	50,000,000	43,762,594	8,000,000	238,310,679	668,747	5,067,499	85,240	346,138	346,240,897	363,871,929

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a/ Detailed in the annex to statement I.

b/ The Medical insurance plan fund balance was transferred from the United Nations in 1995.

ANNEX TO STATEMENT I. SPECIAL PROGRAMMES, INCLUDING TRUST FUNDS

	Current Year Contributions	Misc Income	Current Year Expenditure	Adjustments to Prior Periods	Cancellations Prior Periods Obligations	Transfers to/from Other Funds	Balance - Beginning of Period	Balance - End of Period
AFRICA								
East Africa and the Horn of Africa								
Emergency Op. in the Horn of Africa	24,985,666		24,455,192	(213,061)	4,265,641		10,817,790	15,400,844
Refugees in Djibouti	38,818		33,000	28		(28)		5,818
Refugees in Eritrea	108,034		108,034					
Refugees in Ethiopia	190,073		184,390		101,514	(9,969)		97,228
Refugees in Kenya	467,001		1,156,597	(830,441)	1,174,614	(9,764)	393,897	38,710
Reafforestation in Sudan			473,969		71,594	139,149	263,226	
Refugees in Somalia				(9,203,921)	9,203,921			
Refugees in Sudan				(26,038)	195	(162,702)	188,917	372
Refugees in the United Rep. of Tanzania	478,297		807,500		1,344	254,203	1,770,644	1,696,988
Refugees in Uganda	1,163,422		1,157,070	62	82,141	(13,597)	220,079	295,037
Southern Africa								
Mozambican repatriation operation	43,554,059	80,978	50,426,021	3,754,905	3,419,375	338,897	7,753,545	8,475,738
Refugees in Malawi						(41,073)	880,283	839,210
Mozambicans in Malawi				9,606	164,117	(8,852)	1,003,977	1,168,848
Mozambican Returnees	310,919	39,282	757,031	10,004		(5,159)	507,031	105,046
Refugees in Namibia					8,445		10,000	18,445
Refugees in South Africa	674,750		540,779	(372,794)		(541,153)	1,533,947	753,971
Refugees in Zambia	26,959						50,965	77,924
Refugees in Zimbabwe				(379,592)	68,049	(604,027)	1,103,246	187,676
West & Central Africa								
Burundi & Rwanda Emergency Oper.	227,328,464	1,876	234,974,240	302,943	12,916,532	2,577,357	25,719,509	33,872,433
Angolan Repatriation Operation	6,738,669		5,405,016	(121,525)	154,271	(337)	1,160,989	2,527,051
Repatriation to Liberia	1,504,736		2,065,857		367,218	625,769	134,214	566,080
Refugee Women in Africa							96,259	96,259
Refugees in Burundi	71,429			(76,687)	76,687		9,591	81,020
Togolese refugees in Benin				(2,206)		(27,040)	136,818	107,572
Malian refugees in Burkina Faso	73,038							73,038
Regional Conference in Burundi			120,264			175,269		55,005
Refugees in Central African Rep.					28,147			28,147
Angolan refugees in Congo	424,829		424,829					
Togolese Refugees in Ghana				(4,427)		(3,154)	142,851	135,270
Liberians in Guinea	60,772		55,575			(4,227)	7,263	8,233
Refugees in Gambia	129,693		109,500					20,193
Liberian refugees in Côte d'Ivoire	114,689		158,342	47,743		2,166	1,963	8,219
Refugees in Liberia	275,100		275,100			(5,074,102)	5,074,102	
Refugees in Mali	324,584		117,839					206,745
Refugees in Niger	56,754							56,754
Refugees in Nigeria	97,500		97,500					

	Current Year Contributions	Misc Income	Current Year Expenditure	Adjustments to Prior Periods	Cancellations Prior-Periods Obligations	Transfers to/from Other Funds.	Balance - Beginning of Period	Balance - End of Period
Refugees in Rwanda	3,202,341		1,851,020			(5,704)	10,734	1,356,351
Refugees in Senegal	283,185		275,800					8,185
Refugee Education in Western Africa			766,994	26,630		766,994		26,630
Refugees in Zaire	2,165,014		4,268,801				2,155,309	51,522
ASIA & OCEANIA								
Kampuchean Returnees	1,384,528		1,914,416	20,161	174,432	9,541	649,214	323,460
C.P.A. for Indo-Chinese Refugees	39,488,700		34,918,642	817,930	2,913,216		11,484,319	19,785,523
Myanmar - repatriation from Bangladesh	15,840,833	418	12,106,471	713,597	487,350	(2,015,700)	4,047,485	6,967,512
Refugees in Bangladesh			163,812				181,025	17,213
Emergency Assistance in Bangladesh							1,149,416	1,149,416
Public Info. Activities in Japan							165,661	165,661
Sri Lankan Returnees	6,400,528	331	7,091,663	647,277	386,639	(939,700)	2,713,983	2,117,395
Refugees in Nepal	308,633		366,436	6,431			148,751	97,379
Refugees in the Philippines				(2,540)		2,540		
Refugees in Thailand	720,000		720,000	(130,019)	130,019			
EUROPE								
Humanitarian assist. to former Yugoslavia	182,647,956	191,430	233,833,955	(7,161,580)	26,897,662	69,479	95,629,783	64,440,775
Mass Information Campaign - Albania			12,730			12,730		
Displaced Persons in Armenia	902,839		925,306	(27,520)	700,215	3,359	166,519	820,106
Displaced Persons in Azerbaidjan	5,669,631	2,310	5,711,380	(99,716)	67,135	(267,000)	2,297,256	1,958,244
Refugees in Belgium	65,597		60,425	(2,469)	12,069	(35,396)	88,427	67,803
Administrative support in France	613,497		488,063		2,395		233,981	361,810
Displaced Persons in Georgia	6,461,028		5,422,935	40,497	744,453	(625,000)	1,059,069	2,257,112
German Indemnification Fund	2,811					(2,811)		
Public Awareness in the U.K.			176,046			176,046		
Public Awareness in Italy			166,000			510,901		344,901
Displaced Persons in Russia	8,314,936	12,730	8,047,706	(152,199)	96,059	537,332	208,354	969,508
Refugee Magazine in Spain	154,472		155,346	(6,269)	37,436			30,293
Public Awareness in Spain			136,619			298,419		161,800
Refugees in Turkey				(13,699)	40,785		378,217	405,303
Refugees in former Yugoslavia	260,000		6,518,800	39		(80,000)	7,036,646	697,885
AMERICAS AND CARIBBEAN								
Refugees in Belize	502,347		928,109	22,506	33,673		403,982	34,399
Chilean Returnees				19		(19)		
Refugees in Costa Rica							462,702	462,702
Nicaraguan Refugees in Costa Rica			17,520	15,818	24,447	(16,013)	120,455	127,187
Guatemalan Refugees	3,075,958		1,800,000	88,587	465,575	(563,349)	463,305	1,730,076

	Current Year Contributions	Misc Income	Current Year Expenditure	Adjustments to Prior Periods	Cancellations Prior-Periods Obligations	Transfers to/from Other Funds.	Balance - Beginning of Period	Balance - End of Period
Haitian Asylum Seekers	522,000		283,624		116,554	(334,903)	250,431	251,258
Salvadorans in Honduras				(4,600)		(1,400)	6,000	
Haitian Returnees			33,894				34,733	839
Refugee Education in Latin America			648,820	15,099	87,608	719,910	7,402	181,199
Refugees in Mexico							30,492	30,492
Guatemalan Returnees from Mexico	9,250,527		8,930,610	35,253	519,620	(81,608)	317,522	1,110,704
Nicaraguan Returnees	32,665						50,801	83,466
Haitian refugees in northern Latin America			274,500	38,032		236,500		32
Internally Displaced Pers. in Peru						(4,785)	4,785	
Refugees in El Salvador	93,670	27,867	210,123	(363)	5,700		239,236	155,987
Public Awareness in USA			182,900			346,900		164,000
Staff in Regional Office - USA						(55,111)	55,111	
S.W. ASIA, N. AFRICA & MIDDLE EAST								
Afghan Repatriation Programme	32,613,714	392,607	23,891,450	(93,164)	616,248	(601,560)	8,776,212	17,812,607
Cyprus Operation			6,156,240	243,407	2,197,911		10,395,905	6,680,983
Saharan refugees in Algeria	1,700,810		1,695,548	(44,177)	41,306	(794)	987	2,584
Displ. pers. in the Central Asian Republics	9,314,447		9,805,842	7,552	337,737	(1,856,000)	2,506,541	504,435
Iraqi Refugees in Iran			202,129	(5,903)	149,192	2,066,423	2,312	2,009,695
Refugees in Iraq	164,060	997	3,766,664		221,147	7,609,458		4,228,998
Refugees in Mauritania	410,644	154	203,386	(6,088)	5,146		63,512	269,982
Refugees in the Middle East					46,983	(366,328)	319,345	
Plan of Action for the Middle East				(2,555,048)	2,474,218	(10,082,456)	10,163,286	
Afghan Refugees in Pakistan	142,017		141,942	6	7,383		30,301	37,765
Western Sahara repatriation programme			2,395,498	(1,000)	1,599		9,944,799	7,549,900
OVERALL								
Awards	100,000			23		(23)	42,109	142,109
Fund-Raising Activities	13,000		3,737,436		3,630	1,869,295	6,922,429	5,070,918
Japan - refugee relief fund	4,390,522					(2,209,667)	4,331,177	6,512,032
Italian Contingency Fund	943,396							943,396
Junior Professional Officers	5,939,576		5,407,434	(251,813)	354,557	(583,660)	4,897,442	4,948,668
Recruitment of Staff	445,558		263,694		25,788	(41,927)	576,069	741,794
International Conferences	348,177		96,688	(361)	34,981	(177,910)	3,002	111,201
Public Information Activities	6,918		67,474			184,014	110,000	233,458
Administrative Overheads	441,882		7,493,643	(391)	288,657	5,958,131	1,626,035	820,671
Refugee Education Projects	2,665,900		1,446,379	4,781	139,621	(1,486,800)	499,444	376,567
Intergovernmental consultations	252,088		207,843	(21,060)	1,239		197,689	222,113
Refugee Documentation Network					10,000	(1,493)	1,493	10,000
Workshops/Training/Seminars			58,614		710	65,228	38,677	46,001

	Current Year Contributions	Misc Income	Current Year Expenditure	Adjustments to Prior Periods	Cancellations Prior-Periods Obligations	Transfers to/from Other Funds.	Balance - Beginning of Period	Balance - End of Period
International Conf. on Central American Refugees (CIREFCA) support unit			16,059			16,013	46	
Special account (Fed. Ministry for Economic Coop., Germany)						(254,203)	254,203	
Emergency Preparedness	1,557,862					(1,546,962)	1,790,770	1,001,680
Refugee Children						(200,000)	200,000	
Environmental Projects	960,500		839,399			1,209,078		1,330,179
Procurement of Furniture			528,068		4,236		564,343	40,511
Total	660,063,502	751,068	731,013,829	(14,942,463)	73,017,136	(4,243,237)	255,470,502	238,310,679

STATEMENT II. ASSETS, LIABILITIES AND RESERVES AND FUND BALANCES FOR THE PERIOD ENDED 31 DECEMBER 1995 - ALL FUNDS

(United States dollars)

	Working Capital and Guarantee Fund	General Programmes		Special Programmes and Accounts					Total	
		Annual Programme	Emergency Fund	Special Pgms. including Trust Funds a/	Refugee Education Account	Medical Insurance Plan	Staff Housing Revolving Fund	Income-Generating Activities	1995	1994
ASSETS										
Cash and term deposits	50,000,000	77,514,195	6,722,667	159,047,524	1,535,572	5,067,499	352,952	624,252	300,864,661	285,778,445
Accounts receivable										
Voluntary contributions receivable		21,811,178	4,000,000	230,577,620					256,388,798	357,162,819
Due from United Nations agencies		4,196,564							4,196,564	4,651,210
Due from implementing agencies		62,055		32,626					94,681	668,502
Other receivables		3,278,131					53,549		3,331,680	7,172,163
Other assets		449,235		240					449,475	2,371,320
TOTAL ASSETS	50,000,000	107,311,358	10,722,667	389,658,010	1,535,572	5,067,499	406,501	624,252	565,325,859	657,804,459
LIABILITIES										
Unliquidated obligations		53,212,803	2,722,667	151,216,331	866,825		317,261	278,114	208,614,001	288,734,138
Accounts payable		2,010,197		131,000			4,000		2,145,197	2,368,510
Other liabilities		8,325,764							8,325,764	2,829,882
TOTAL LIABILITIES		63,548,764	2,722,667	151,347,331	866,825		321,261	278,114	219,084,962	293,932,530
RESERVES AND FUND BALANCES	50,000,000	43,762,594	8,000,000	238,310,679	668,747	5,067,499	85,240	346,138	346,240,897	363,871,929
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	50,000,000	107,311,358	10,722,667	389,658,010	1,535,572	5,067,499	406,501	624,252	565,325,859	657,804,459

a/ Detailed in the annex to statement II.

ANNEX TO STATEMENT II. SPECIAL PROGRAMMES, INCLUDING TRUST FUNDS

	ASSETS			LIABILITIES			
	Cash and term deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund balances	Total Liabilities Reserves and Fund balances
AFRICA							
East Africa and the Horn of Africa							
Emergency Op. in the Horn of Africa	12,767,480	9,072,659	21,840,139	6,439,296		15,400,843	21,840,139
Refugees in Djibouti	(72,438)	111,256	38,818	33,000		5,818	38,818
Refugees in Ethiopia	178,230	23,591	201,821	104,593		97,228	201,821
Refugees in Kenya	337,403	55,200	392,603	353,893		38,710	392,603
Reafforestation in Sudan	273,969		273,969	273,969			273,969
Refugees in Sudan	(168)	39,640	39,472	39,099		373	39,472
Refugees in the United Rep. of Tanzania	(3,966)	1,733,000	1,729,034	32,045		1,696,989	1,729,034
Refugees in Uganda	458,032		458,032	162,994		295,038	458,032
Southern Africa							
Mozambican repatriation operation	5,222,220	10,912,472	16,134,692	7,658,956		8,475,736	16,134,692
Refugees in Malawi	839,210		839,210			839,210	839,210
Mozambicans in Malawi	1,036,473	202,959	1,239,432	70,583		1,168,849	1,239,432
Mozambican Returnees	523,278		523,278	418,231		105,047	523,278
Refugees in Namibia	18,445		18,445			18,445	18,445
Refugees in South Africa	92,821	674,750	767,571	13,600		753,971	767,571
Refugees in Zambia	77,924		77,924			77,924	77,924
Refugees in Zimbabwe	107,676		107,676			107,676	107,676
West & Central Africa							
Burundi & Rwanda Emergency Oper.	19,061,260	54,633,489	73,694,749	39,691,317	131,000	33,872,432	73,694,749
Angolan Repatriation Operation	2,275,506	2,502,576	4,778,082	2,251,031		2,527,051	4,778,082
Repatriation to Liberia	795,809		795,809	229,729		566,080	795,809
Refugee Women in Africa	96,260		96,260			96,260	96,260
Refugees in Burundi	81,020	198,000	279,020	198,000		81,020	279,020
Togolese refugees in Benin	107,572		107,572			107,572	107,572
Malian refugees in Burkina Faso		73,038	73,038			73,038	73,038
Regional Conference in Burundi	55,005		55,005			55,005	55,005
Refugees in Central African Rep.	28,147		28,147			28,147	28,147
Angolan refugees in Congo		327,201	327,201	327,201			327,201
Togolese Refugees in Ghana	135,270		135,270			135,270	135,270
Liberians in Guinea	(101,350)	109,583	8,233			8,233	8,233
Refugees in Gambia		129,693	129,693	109,500		20,193	129,693
Liberian refugees in Côte d'Ivoire	8,219		8,219			8,219	8,219
Refugees in Liberia	(44,625)	319,725	275,100	275,100			275,100
Refugees in Mali		206,745	206,745			206,745	206,745
Refugees in Niger		56,754	56,754			56,754	56,754
Refugees in Nigeria		97,500	97,500	97,500			97,500
Refugees in Rwanda	1,801,870		1,801,870	445,519		1,356,351	1,801,870

	ASSETS			LIABILITIES			
	Cash and term deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund balances	Total Liabilities Reserves and Fund balances
Refugees in Senegal	120,998		120,998	112,813		8,185	120,998
Refugee Education in Western Africa	94,725		94,725	68,095		26,630	94,725
Refugees in Zaire	34,778	655,776	690,554	639,032		51,522	690,554
ASIA & OCEANIA							
Kampuchean Returnees	94,627	394,343	488,970	165,510		323,460	488,970
C.P.A. for Indo-Chinese Refugees	6,740,261	18,861,877	25,602,138	5,816,613		19,785,525	25,602,138
Myanmar - repatriation from Bangladesh	1,495,438	6,359,911	7,855,349	887,837		6,967,512	7,855,349
Refugees in Bangladesh	133,026		133,026	115,813		17,213	133,026
Emergency Assistance in Bangladesh	1,149,417		1,149,417			1,149,417	1,149,417
Public Info. Activities in Japan	165,661		165,661			165,661	165,661
Sri Lankan Returnees	1,500,852	2,316,497	3,817,349	1,699,954		2,117,395	3,817,349
Refugees in Nepal	221,480		221,480	124,100		97,380	221,480
Refugees in Thailand		803,200	803,200	803,200			803,200
EUROPE							
Humanitarian assist. to former Yugoslavia	47,468,993	76,661,487	124,130,480	59,689,704		64,440,776	124,130,480
Mass Information Campaign - Albania	12,730		12,730	12,730			12,730
Displaced Persons in Armenia	822,237	12,412	834,649	6,542		828,107	834,649
Displaced Persons in Azerbaidjan	661,987	1,539,858	2,201,845	243,602		1,958,243	2,201,845
Refugees in Belgium	76,373	1,887	78,260	10,457		67,803	78,260
Administrative support in France	389,310		389,310	27,500		361,810	389,310
Displaced Persons in Georgia	715,326	2,137,044	2,852,370	595,259		2,257,111	2,852,370
Public Awareness in the U.K.	175,356		175,356	175,356			175,356
Public Awareness in Italy	344,901		344,901			344,901	344,901
Displaced Persons in Russia	1,392,428	378,125	1,770,553	801,046		969,507	1,770,553
Refugee Magazine in Spain	(12,373)	67,883	55,510	25,217		30,293	55,510
Public Awareness in Spain	161,800		161,800			161,800	161,800
Refugees in Turkey	405,302		405,302			405,302	405,302
Refugees in former Yugoslavia	916,685		916,685	218,800		697,885	916,685
AMERICAS AND CARIBBEAN							
Refugees in Belize	261,317		261,317	226,918		34,399	261,317
Refugees in Costa Rica	(13,275)	476,057	462,782			462,782	462,782
Nicaraguan Refugees in Costa Rica	44,158	83,028	127,186			127,186	127,186
Guatemalan Refugees	94,852	1,708,196	1,803,048	72,974		1,730,074	1,803,048
Haitian Asylum Seekers	(28,124)	287,800	259,676	8,417		251,259	259,676
Haitian Returnees	1,424		1,424	585		839	1,424
Refugee Education in Latin America	189,874		189,874	8,675		181,199	189,874
Refugees in Mexico	38,492		38,492			38,492	38,492

	ASSETS			LIABILITIES			
	Cash and term deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund balances	Total Liabilities Reserves and Fund balances
Guatemalan Returnees from Mexico	466,785	1,533,167	1,999,952	881,248		1,118,704	1,999,952
Nicaraguan Returnees	83,466		83,466			83,466	83,466
Haitian refugees in northern Latin America	105,602		105,602	105,570		32	105,602
Refugees in El Salvador	84,075	94,696	178,771	22,784		155,987	178,771
Public Awareness in USA	164,000		164,000			164,000	164,000
S.W. ASIA, N. AFRICA & MIDDLE EAST							
Afghan Repatriation Programme	9,705,333	12,640,374	22,345,707	4,533,020		17,812,687	22,345,707
Cyprus Operation	(2,273,420)	10,400,000	8,126,580	1,445,597		6,680,983	8,126,580
Saharan refugees in Algeria	1,142	1,150,277	1,151,419	1,148,835		2,584	1,151,419
Displ. pers. in the Central Asian Republics	1,839,038	2,193,157	4,032,195	3,527,760		504,435	4,032,195
Iraqi Refugees in Iran	2,073,121		2,073,121	63,227		2,009,894	2,073,121
Refugees in Iraq	5,223,134		5,223,134	994,135		4,228,999	5,223,134
Refugees in Mauritania	(200,221)	1,477,949	1,277,728	1,007,746		269,982	1,277,728
Afghan Refugees in Pakistan	55,477		55,477	17,712		37,765	55,477
Western Sahara repatriation programme	5,711,333	4,005,600	9,716,933	2,167,032		7,549,901	9,716,933
OVERALL							
Awards	142,189		142,189			142,189	142,189
Fund-Raising Activities	7,054,058		7,054,058	1,983,141		5,070,917	7,054,058
Japan - refugee relief fund	6,512,032		6,512,032			6,512,032	6,512,032
Italian Contingency Fund	943,396		943,396			943,396	943,396
Junior Professional Officers	3,817,412	1,727,554	5,544,966	596,298		4,948,668	5,544,966
Recruitment of Staff	759,238		759,238	17,445		741,793	759,238
International Conferences	46,240	76,923	123,163	11,963		111,200	123,163
Public Information Activities	233,458		233,458			233,458	233,458
Administrative Overheads	1,188,830	167,159	1,355,989	535,319		820,670	1,355,989
Refugee Education Projects	473,573		473,573	97,005		376,568	473,573
Intergovernmental consultations	232,488		232,488	10,375		222,113	232,488
Refugee Documentation Network	10,000		10,000			10,000	10,000
Workshops/Training/Seminars	46,001		46,001			46,001	46,001
Emergency Preparedness	1,801,670		1,801,670			1,801,670	1,801,670
Environmental Projects	698,393	900,000	1,598,393	268,214		1,330,179	1,598,393
Procurement of Furniture	40,511		40,511			40,511	40,511
Overall	(18,418)	18,418					
Total	159,047,524	230,610,486	389,658,010	151,216,331	131,000	238,310,679	389,658,010

STATEMENT III. CASH FLOWS FOR THE PERIOD ENDED 31 DECEMBER 1995

(United States dollars)

CASH FLOWS FROM OPERATING ACTIVITIES	1995	1994
Net excess (shortfall) of income over expenditure	(141,788,110)	(136,791,953)
(Increase) decrease in contribution receivable	100,774,021	80,752,249
(Increase) decrease in other receivables	4,868,950	(1,043,565)
(Increase) decrease in other assets	1,921,845	(1,768,705)
Increase (decrease) in accounts payable	(223,313)	(4,098,518)
Increase (decrease) in unliquidated obligations	(80,120,137)	(183,103,592)
Increase (decrease) in other liabilities	5,495,882	2,451,681
Less : interest income	(15,314,791)	(14,494,392)
Currency exchange adjustments	(11,635,251)	(12,502,672)
NET CASH FROM OPERATING ACTIVITIES	(136,020,904)	(270,599,467)
CASH FLOWS FROM INVESTING AND FINANCING ACTIVITIES		
Interest income	15,314,791	14,494,392
Currency exchange adjustments	11,635,251	12,502,672
NET CASH FROM INVESTING AND FINANCING ACTIVITIES	26,950,042	26,997,064
CASH FLOWS FROM OTHER SOURCES		
Transfer of Medical Insurance Plan funds from United Nations	4,404,819	-
Cancellation of prior period obligations	95,175,685	122,186,500
Other adjustments to reserves and fund balances	24,576,574	39,668,493
NET CASH FROM OTHER SOURCES	124,157,078	161,854,993
NET INCREASE (DECREASE) IN CASH AND TERM DEPOSITS	15,086,216	(81,747,410)
CASH AND TERM DEPOSITS AT BEGINNING OF PERIOD	285,778,445	367,525,855
CASH AND TERM DEPOSITS AT THE END OF PERIOD	300,864,661	285,778,445

SCHEDULE 1. CONTRIBUTIONS FOR THE PERIOD ENDED 31 DECEMBER 1995 - ALL FUNDS

(United States dollars)

Fund	CASH		KIND		Total
	Outstanding Pledges	Paid	Outstanding Pledges	Delivered	
Annual Programme	16,923,987	305,515,970	101,250		322,541,207
Emergency Fund	4,000,000	8,575,343			12,575,343
Education Account		1,187,566			1,187,566
Afghan Repatriation	11,907,772	20,705,942			32,613,714
Cambodian Returnees	394,343	990,185			1,384,528
Mozambican Returnees	9,935,671	33,618,388			43,554,059
Emerg. Horn Africa	7,513,793	15,913,007	1,558,866		24,985,666
C.P.A. Indo-Chinese	18,218,905	21,269,795			39,488,700
Assist. to former Yugoslavia	63,881,505	111,372,652	3,964,361	3,429,438	182,647,956
Bdi & Rwa Emerg Op.	47,031,585	175,402,675	4,894,204		227,328,464
Angola Repatriation	2,502,576	4,236,093			6,738,669
Repat. to Liberia		1,504,736			1,504,736
Other Trust Funds	20,088,778	71,942,182	2,550,775	5,235,275	99,817,010
GRAND TOTAL	202,398,915	772,234,534	13,069,456	8,664,713	996,367,618

Fund by Donor Type	<----------CASH---------->		<----------KIND---------->		
	Outstanding Pledges	Paid	Outstanding Pledges	Delivered	Total
Governmental					
Annual Programme	8,915,124	295,842,911			304,758,035
Emergency Fund	4,000,000	8,566,247			12,566,247
Education Account		1,187,566			1,187,566
Afghan Repatriation	6,010,000	14,277,088			20,287,088
Cambodian Returnees	1,158	594,928			596,086
Mozambican Returnees	7,664,557	31,903,011			39,567,568
Emerg. Horn Africa	7,513,793	15,912,023	1,558,866		24,984,682
C.P.A. Indo-Chinese	16,146,923	18,827,671			34,974,594
Assist. to former Yugoslavia	14,876,026	82,438,244	3,964,361	3,429,438	104,708,069
Bdi & Rwa Emerg Op.	3,921,446	126,976,291			130,897,737
Angola Repatriation	2,502,576	4,236,093			6,738,669
Repat. to Liberia		1,504,736			1,504,736
Other Trust Funds	13,233,162	53,840,605	676,808	3,695,496	71,446,071
Total	84,784,765	656,107,414	6,200,035	7,124,934	754,217,148
Intergovernmental					
Annual Programme	8,008,863	7,162,019	101,250		15,272,132
Emergency Fund		9,096			9,096
Afghan Repatriation	5,897,772	6,428,854			12,326,626
Cambodian Returnees	393,185	395,257			788,442
Mozambican Returnees	2,271,114	1,711,780			3,982,894
C.P.A. Indo-Chinese	2,071,982	2,333,401			4,405,383
Assist. to former Yugoslavia	49,005,479	25,994,460			74,999,939
Bdi & Rwa Emerg Op.	43,110,139	47,079,512	4,698,000		94,887,651
Other Trust Funds	6,855,616	8,470,437	1,873,967	1,539,779	18,739,799
Total	117,614,150	99,584,816	6,673,217	1,539,779	225,411,962
Non-Governmental/Private					
Annual Programme		2,511,040			2,511,040
Mozambican Returnees		3,597			3,597
Emerg. Horn Africa		984			984
C.P.A. Indo-Chinese		108,723			108,723
Assist. to former Yugoslavia		2,939,948			2,939,948
Bdi & Rwa Emerg Op.		1,346,872	196,204		1,543,076
Other Trust Funds		9,631,140			9,631,140
Total		16,542,304	196,204		16,738,508
GRAND TOTAL	202,398,915	772,234,534	13,069,456	8,664,713	996,367,618

Fund by Donor	CASH		KIND		Total
	Outstanding Pledges	Paid	Outstanding Pledges	Delivered	
Governmental					
ALGERIA					
Annual Programme	50,000				50,000
ARGENTINA					
Annual Programme		49,985			49,985
AUSTRALIA					
Annual programme		6,021,748			6,021,748
Mozambican returnees		763,359			763,359
Emerg. Horn Africa		719,424			719,424
C.P.A. Indo-Chinese		1,079,137			1,079,137
Assist. to former Yugoslavia		1,106,491			1,106,491
Bdi & Rwa Emerg Op.		1,331,431			1,331,431
Other Trust Funds		831,721			831,721
		11,853,311			11,853,311
AUSTRIA					
Annual Programme		470,000			470,000
Assist. to former Yugoslavia		206,186			206,186
Bdi & Rwa Emerg Op.		227,419			227,419
Angola Repatriation		100,000			100,000
		1,003,605			1,003,605
BELGIUM					
Annual Programme	847,458	752,743			1,600,201
Bdi & Rwa Emerg Op.		1,130,742			1,130,742
Other Trust Funds	679,853	224,054			903,907
	1,527,311	2,107,539			3,634,850
BHUTAN					
C.P.A. Indo-Chinese		5,000			5,000
BRAZIL					
Annual Programme		50,000			50,000
CANADA					
Annual Programme		11,749,923			11,749,923
Emerg. Horn Africa		592,625			592,625
C.P.A. Indo-Chinese		892,857			892,857
Bdi & Rwa Emerg Op.		1,569,286			1,569,286
Other Trust Funds		777,386		13,514	790,900
		15,582,077		13,514	15,595,591

	<----------CASH---------->		<----------KIND---------->		
Fund by Donor	Outstanding Pledges	Paid	Outstanding Pledges	Delivered	Total
CHILE					
Annual Programme		20,000			20,000
CHINA					
Annual Programme	250,000				250,000
Other Trust Funds				90,953	90,953
	250,000			90,953	340,953
COLOMBIA					
Annual Programme		18,995			18,995
CYPRUS					
Annual Programme		6,299			6,299
Emerg. Horn Africa		500			500
C.P.A. Indo-Chinese		500			500
		7,299			7,299
DENMARK					
Annual Programme		19,060,891			19,060,891
Afghan Repatriation		2,226,345			2,226,345
Mozambican Returnees		2,756,189			2,756,189
Emerg. Horn Africa		4,028,147			4,028,147
Assist. to former Yugoslavia	360,360	5,842,326		4,124	6,206,810
Bdi & Rwa Emerg Op.		5,168,062			5,168,062
Repat. to Liberia		540,541			540,541
Other Trust Funds		5,044,407			5,044,407
	360,360	44,666,908		4,124	45,031,392
FINLAND					
Annual Programme		6,874,634			6,874,634
Mozambican Returnees		935,957			935,957
Emerg. Horn Africa		448,340			448,340
C.P.A. Indo-Chinese		113,937			113,937
Assist. to former Yugoslavia	117,096	221,245		1,406,192	1,744,533
Bdi & Rwa Emerg Op.	702,576	451,957			1,154,533
Angola Repatriation	702,576				702,576
Other Trust Funds		415,039			415,039
	1,522,248	9,461,109		1,406,192	12,389,549

Fund by Donor	<----------CASH------ --->		<----------KIND---------->		Total
	Outstanding Pledges	Paid	Outstanding Pledges	Delivered	
FRANCE					
Annual Programme	1,300,813	1,558,916			2,859,729
Education Account		87,566			87,566
Afghan Repatriation		220,682			220,682
Mozambican Returnees		175,130			175,130
Emerg. Horn Africa		110,340			110,340
C.P.A. Indo-Chinese		55,171			55,171
Assist. to former Yugoslavia	609,756	1,155,610		412,772	2,178,138
Bdi & Rwa Emerg Op.	609,756	441,362			1,051,118
Other Trust Funds		1,959,795		37,714	1,997,509
	2,520,325	5,764,572		450,486	8,735,383
GERMANY					
Annual Programme		6,414,023			6,414,023
Cambodian Returnees		144,928			144,928
Mozambican Returnees		71,942			71,942
Emerg. Horn Africa		340,136			340,136
Assist. to former Yugoslavia		641,481		119,048	760,529
Bdi & Rwa Emerg Op.		1,514,143			1,514,143
Other Trust Funds		8,201,985			8,201,985
		17,328,638		119,048	17,447,686
GHANA					
Annual Programme	5,000				5,000
GREECE					
Annual Programme		300,000			300,000
Mozambican Returnees		10,000			10,000
Bdi & Rwa Emerg Op.		10,000			10,000
Other Trust Funds		10,000			10,000
		330,000			330,000
HOLY SEE					
Annual Programme		10,000			10,000
HUNGARY					
Annual Programme	20,000				20,000
ICELAND					
Bdi & Rwa Emerg Op.	30,000				30,000
Other Trust Funds	16,000				16,000
	46,000				46,000

Fund by Donor	CASH Outstanding Pledges	CASH Paid	KIND Outstanding Pledges	KIND Delivered	Total
INDONESIA					
Annual Programme		4,000			4,000
Emerg. Horn Africa		24,984			24,984
		28,984			28,984
IRELAND					
Annual Programme		1,637,395			1,637,395
Emerg. Horn Africa		81,699			81,699
Assist. to former Yugoslavia		442,360			442,360
Bdl & Rwa Emerg Op.		451,120			451,120
Repat. to Liberia		79,239			79,239
Other trust funds		119,427			119,427
		2,811,240			2,811,240
ISRAEL					
Annual Programme	40,000	116			40,116
ITALY					
Annual Programme		7,459,512			7,459,512
Assist. to former Yugoslavia	628,931	3,296,457			3,925,388
Bdl & Rwa Emerg Op.		368,098			368,098
Other Trust Funds	1,081,034	943,396			2,024,430
	1,709,965	12,067,463			13,777,428
JAPAN					
Annual Programme	6,005,250	14,700,000			20,705,250
Emergency Fund	4,000,000	1,000,000			5,000,000
Afghan Repatriation	1,000,000	5,000,000			6,000,000
Cambodian Returnees		450,000			450,000
Mozambican Returnees	2,500,000	2,500,000			5,000,000
Emerg. Horn Africa	4,100,000	500,000			4,600,000
C.P.A. Indo-Chinese	9,570,000	3,300,000			12,870,000
Assist. to former Yugoslavia	10,500,000	15,240,000			25,740,000
Bdl & Rwa Emerg Op.		28,053,943			28,053,943
Angola Repatriation		1,803,952			1,803,952
Other Trust Funds	2,374,750	6,274,809		2,127,300	10,776,859
	40,050,000	78,822,704		2,127,300	121,000,004
KOREA					
Annual Programme		300,000			300,000
Afghan Repatriation		200,000			200,000
		500,000			500,000
LAO PEOPLE'S DEMOCRATIC REPUBLIC					
Annual Programme	6,000				6,000

Fund by Donor	CASH		KIND		Total
	Outstanding Pledges	Paid	Outstanding Pledges	Delivered	
LIECHTENSTEIN					
Annual Programme	43,103				43,103
LUXEMBOURG					
Annual Programme		291,118			291,118
Afghan Repatriation		212,014			212,014
Emerg. Horn Africa		141,343			141,343
Assist. to former Yugoslavia		62,500			62,500
Bdl & Rwa Emerg Op.		212,014			212,014
Other Trust Funds		176,678			176,678
		1,095,667			1,095,667
MALAYSIA					
Annual Programme		20,000			20,000
Other Trust Funds		150,000			150,000
		170,000			170,000
MALTA					
Annual Programme		2,008			2,008
MEXICO					
Annual Programme		50,000			50,000
Other Trust Funds		50,000			50,000
		100,000			100,000
MONACO					
Annual programme		8,230			8,230
NAMIBIA					
Mozambican Returnees		500			500
NETHERLANDS					
Annual Programme		31,267,800			31,267,800
Emergency Fund		1,217,041			1,217,041
Education Account		200,000			200,000
Afghan Repatriation		1,818,182			1,818,182
Mozambican Returnees		12,271,786			12,271,786
Emerg. Horn Africa		1,645,963			1,645,963
Assist. to former Yugoslavia		5,187,898			5,187,898
Bdl & Rwa Emerg Op.		13,419,757			13,419,757
Angola Repatriation		2,173,913			2,173,913
Other Trust Funds		5,363,842			5,363,842
		74,566,182			74,566,182

	<----------CASH---------->		<----------KIND---------->		
Fund by Donor	Outstanding Pledges	Paid	Outstanding Pledges	Delivered	Total
NEW ZEALAND					
Annual Programme		402,300			402,300
Assist. to former Yugoslavia		65,050			65,050
		467,350			467,350
NIGERIA					
Annual Programme		49,945			49,945
NORWAY					
Annual programme		20,364,646			20,364,646
Afghan repatriation		484,653			484,653
Mozambican Returnees	3,164,557	632,911			3,797,468
Emerg. Horn Africa		1,265,823	1,558,866		2,824,689
C.P.A. Indo-Chinese		804,432			804,432
Assist. to former Yugoslavia		8,073,634	3,964,361	1,267,108	13,305,103
Bdl & Rwa Emerg Op.	79,114	782,376			861,490
Angola Repatriation		158,228			158,228
Other Trust Funds		4,047,946	314,683	708,664	5,071,293
	3,243,671	36,614,649	5,837,910	1,975,772	47,672,002
OMAN					
Annual Programme		4,000			4,000
PAKISTAN					
Annual Programme		4,623			4,623
PANANA					
Annual programme		500			500
PHILIPPINES					
Annual Programme		1,000			1,000
Cambodian Returnees	1,158				1,158
	1,158	1,000			2,158
PORTUGAL					
Annual Programme	150,000				150,000

Fund by Donor	CASH Outstanding Pledges	CASH Paid	KIND Outstanding Pledges	KIND Delivered	Total
SAN MARINO					
Assist. to former Yugoslavia	12,579				12,579
SAUDI ARABIA					
Annual Programme		55,333			55,333
Other Trust Funds		500,000			500,000
		555,333			555,333
SPAIN					
Annual Programme		2,371,849			2,371,849
Emerg. Horn Africa		50,000			50,000
Assist. to former Yugoslavia	1,097	17,498			18,595
Bdi & Rwa Emerg Op.	2,500,000				2,500,000
Other Trust Funds	67,883	120,663			188,546
	2,568,980	2,560,010			5,128,990
SRI LANKA					
Annual Programme	5,000				5,000
SUDAN					
Annual Programme	2,500				2,500
SWEDEN					
Annual Programme		36,111,832			36,111,832
Education Account		900,000			900,000
Afghan Repatriation		2,255,607			2,255,607
Mozambican Returnees		2,610,634			2,610,634
Emerg. Horn Africa		2,258,071			2,258,071
C.P.A. Indo-Chinese		423,912			423,912
Assist. to former Yugoslavia		11,133,316		220,194	11,353,510
Bdi & Rwa Emerg Op.		4,232,081			4,232,081
Other Trust Funds	76,923	6,233,381			6,310,304
	76,923	66,158,834		220,194	66,455,951
SWITZERLAND					
Annual Programme		10,309,604			10,309,604
Afghan Repatriation		431,034			431,034
Emerg. Horn Africa	2,413,793	1,704,628			4,118,421
C.P.A. Indo-Chinese		884,956			884,956
Assist. to former Yugoslavia	2,586,207	869,565			3,455,772
Bdi & Rwa Emerg Op.		2,647,105			2,647,105
Repat. to Liberia		884,956			884,956
Other Trust Funds	862,068	792,066		666,331	2,320,465
	5,862,068	18,523,914		666,331	25,052,313

	<----------CASH---------->		<----------KIND---------->		
Fund by Donor	Outstanding Pledges	Paid	Outstanding Pledges	Delivered	Total
THAILAND					
Annual Programme	15,000				15,000
Bdi & Rwa Emerg Op.		49,800			49,800
	15,000	49,800			64,800
TRINIDAD & TOBAGO					
Annual Programme		3,787			3,787
TUNISIA					
Annual programme		5,330			5,330
Other Trust Funds				51,020	51,020
		5,330		51,020	56,350
TURKEY					
Annual Programme	75,000				75,000
Other Trust Funds		50,000			50,000
	75,000	50,000			125,000
UNITED KINGDOM					
Annual Programme		20,446,032			20,446,032
Emergency Fund		6,349,206			6,349,206
Afghan Repatriation		1,428,571			1,428,571
Mozambican Returnees		3,174,603			3,174,603
C.P.A. Indo-Chinese	3,076,923	6,267,769			9,344,692
Assist. to former Yugoslavia		876,627			876,627
Bdi & Rwa Emerg Op.		4,846,620			4,846,620
Other Trust Funds	36,851	4,352,104			4,388,955
	3,113,774	47,741,532			50,855,306
UNITED STATES					
Annual Programme	100,000	96,575,000			96,675,000
Afghan Repatriation	5,010,000				5,010,000
Mozambican Returnees	2,000,000	6,000,000			8,000,000
Emerg. Horn Africa	1,000,000	2,000,000			3,000,000
C.P.A. Indo-Chinese	3,500,000	5,000,000			8,500,000
Assist. to former Yugoslavia	60,000	28,000,000			28,060,000
Bdi & Rwa Emerg Op.		60,068,975			60,068,975
Angola Repatriation	1,800,000				1,800,000
Other Trust Funds	8,037,800	7,201,906	362,125		15,601,831
	21,507,800	204,845,881	362,125		226,715,806

Fund by Donor	CASH Outstanding Pledges	CASH Paid	KIND Outstanding Pledges	KIND Delivered	Total
VENEZUELA					
Annual Programme		37,294			37,294
VIETNAM					
Annual Programme		1,500			1,500
Total					
Governmental	84,784,765	656,107,414	6,200,035	7,124,934	754,217,148

Fund by Donor	CASH Outstanding Pledges	CASH Paid	KIND Outstanding Pledges	KIND Delivered	Total
Intergovernmental					
AGFUND					
Assist. to former Yugoslavia		50,000			50,000
EUROPEAN ECONOMIC COMMUNITY					
Annual Programme	8,008,863	7,054,119	101,250		15,164,232
Emergency Fund		9,096			9,096
Afghan Repatriation	5,897,772	5,928,854			11,826,626
Cambodian Returnees	393,185	395,257			788,442
Mozambican Returnees	2,271,114	1,669,486			3,940,600
C.P.A. Indo-Chinese	2,071,982	2,333,401			4,405,383
Assist. to former Yugoslavia	49,005,479	25,944,460			74,949,939
Bdi & Rwa Emerg Op.	43,110,139	47,056,742	4,698,000		94,864,881
Other Trust Funds	6,855,616	8,470,437	1,873,967	1,539,779	18,739,799
	117,614,150	98,861,852	6,673,217	1,539,779	224,688,998
UN DEPART.OF HUMANITARIAN AFFAIRS					
Mozambican Returnees		42,294			42,294
United Nations Development Programme					
Bdi & Rwa Emerg Op.		22,770			22,770
United Nations International Drug Control Programme					
Annual Programme		107,900			107,900
UNOCA, GENEVE					
Afghan repatriation		500,000			500,000
Total intergovernmental	117,614,150	99,584,816	6,673,217	1,539,779	225,411,962

Fund by Donor	CASH Outstanding Pledges	 Paid	KIND Outstanding Pledges	 Delivered	Total
Non-Governmental/Private					
AFRICAN DEVELOPMENT BANK, ICO					
Other Trust Funds		3,151,321			3,151,321
ANDO JIRO, JAPAN					
Annual Programme		221,965			221,965
ASSOC. AID REFUGEES, JAPAN					
Bdi & Rwa Emerg Op.		10,000			10,000
ASSOC. CHAMPARDENNAISE, FRANCE					
Bdi & Rwa Emerg Op.		9,191			9,191
AUSTCARE, AUSTRALIA					
Annual Programme		37,594			37,594
Assist. to former Yugoslavia		263,158			263,158
		300,752			300,752
AUSTRIAN CHAMBER OF NOTARIES, AUS					
Assist. to former Yugoslavia		29,126			29,126
BHP MINERALS, AUSTRALIA					
Bdi & Rwa Emerg. Op.		99,935			99,935
BLOSO, BELGIUM					
Bdi & Rwa Emerg Op.		62,069			62,069
CATHOLIC SAYURI KINDERGARTEN, JAPAN					
Annual Programme		18,982			18,982
CHING HAI MEDITATION ASSOC., CHINA					
Assist. to former Yugoslavia		20,000			20,000
Other Trust Funds		100,000			100,000
		120,000			120,000

Fund by Donor	CASH		KIND		Total
	Outstanding Pledges	Paid	Outstanding Pledges	Delivered	
CHUBU GOLF ASSOC., JAPAN					
Annual Programme		15,297			15,297
CTTEE FOR SOLID. OF INDOCH. REF, JPN					
C.P.A. Indo-Chinese		85,475			85,475
CYPRUS ASSOCIATION F. FAMINE RELIEF					
Bdi & Rwa Emerg Op.		20,000			20,000
DEMOCRATIC LIBERAL PARTY, KOREA					
Bdi & Rwa Emerg Op.		30,000			30,000
DENRYOKU SOREN, JAPAN					
Annual Programme		11,905			11,905
DEUTSCHE STIFTUNG					
Annual Programme		20,548			20,548
Mozambican Returnees		3,597			3,597
Bdi & Rwa Emerg Op.		181,358			181,358
Other Trust Funds		141,486			141,486
		346,989			346,989
EHIME CO-OP, JAPAN					
Annual Programme		13,035			13,035
ESPANA CON ACNUR, SPAIN					
Assist. to former Yugoslavia		185,069			185,069
Bdi & Rwa Emerg Op.		25,128			25,128
Other Trust Funds		114,334			114,334
		324,531			324,531
ETEX, BELGIUM					
Bdi & Rwa Emerg Op.			196,204		196,204

Fund by Donor	CASH Outstanding Pledges	CASH Paid	KIND Outstanding Pledges	KIND Delivered	Total
FINNISH REFUGEE COUNCIL					
Other Trust Funds		11,547			11,547
FORD FOUNDATION, USA					
Other Trust Funds		120,000			120,000
HAUSER CONSULTING, SWITZERLAND					
Bdi & Rwa Emerg Op.		11,364			11,364
HOKKAIDO ROKIN BANK					
Annual Programme		41,237			41,237
HRH PRINCE ABDUL AZIZ, SAUDI ARABIA					
Annual Programme		13,333			13,333
INTERN. OLYMPIC COMMITTEE,SWITZERL.					
Other Trust Funds		13,000			13,000
JAPAN COMMITTEE FOR REFUGEE RELIEF					
Other Trust Funds		4,390,522			4,390,522
JAPAN COUNCIL WORLD FEDERALISM					
Annual Programme		59,393			59,393
JAPAN TIMES					
Bdi & Rwa Emerg Op.		30,928			30,928
Other Trust Funds		20,618			20,618
		51,546			51,546
JINRUI AIZEN-KAI SOHONBU, JAPAN					
Annual Programme		24,096			24,096

Fund by Donor	<----------CASH---------->		<----------KIND---------->		Total
	Outstanding Pledges	Paid	Outstanding Pledges	Delivered	
JOONGANG DAILY NEWS, KOREA					
Bdl & Rwa Emerg Op.		12,375			12,375
JYODOSHU, JAPAN					
Annual Programme		35,714			35,714
KANTO GOLF ASSOCIATION, JAPAN					
Annual programme		102,828			102,828
KOKUSAI AI-NO BOKIN, JAPAN					
Annual Programme		11,967			11,967
KOKUSAI AI-NO KOZA, JAPAN					
Annual Programme		18,682			18,682
KUWAIT RED CRESCENT SOCIETY					
Other Trust Funds		10,000			10,000
M. BREES, BELGIUM					
Annual Programme		8,772			8,772
MAINICHI SHIMBUN, JAPAN					
Annual Programme		56,059			56,059
Assist. to former Yugoslavia		28,090			28,090
		84,149			84,149
MISAWA RESORT CO, JAPAN					
Annual Programme		11,905			11,905

Fund by Donor	<----------CASH---------->		<----------KIND---------->		Total
	Outstanding Pledges	Paid	Outstanding Pledges	Delivered	
MISCELLANEOUS					
Annual Programme		1,188,998			1,188,998
Emerg. Horn Africa		984			984
Assist. to former Yugoslavia		2,034,105			2,034,105
Bdi & Rwa Emerg Op.		312,785			312,785
Other Trust Funds		133,442			133,442
		3,670,314			3,670,314
NIHON ROODOO KUMIAI SOORENGOOKAI					
Bdi & Rwa Emerg Op.		337,079			337,079
PHP RESEARCH INSTITUTE, JAPAN					
Annual Programme		9,901			9,901
RADDA BARNEN, SWEDEN					
Other Trust Funds		74,845			74,845
RED CRESCENT SOCIETY, UAE					
Other Trust Funds		13,587			13,587
SASAKAWA PEACE FOUNDATION, JAPAN					
Other Trust Funds		1,000,000			1,000,000
SOROPTIMIST INTERNATIONAL OF THE AMERICAS					
Annual programme		27,332			27,332
C.P.A. Indo-Chinese		23,248			23,248
Assist. to former Yugoslavia		10,030			10,030
Bdi & Rwa Emerg Op.		38,967			38,967
Other Trust Funds		24,002			24,002
		123,579			123,579
STICHTING VLUCHTELING, NETHERLANDS					
Annual programme		367,805			367,805
Assist. to former Yugoslavia		350,000			350,000
Other Trust Funds		197,436			197,436
		915,241			915,241
THE GUIDE ASSOCIATION, UK					
Bdi & Rwa Emerg Op.		11,140			11,140

	<----------CASH---------->		<----------KIND---------->		
Fund by Donor	Outstanding Pledges	Paid	Outstanding Pledges	Delivered	Total
TREE OF LIFE, JAPAN					
Annual Programme		92,720			92,720
UNITED NATIONS ASSOCIATION, SINGAPORE					
Annual Programme		29,371			29,371
UNITED NATIONS ASSOCIATION, JAPAN					
Annual Programme		19,328			19,328
Bdl & Rwa Emerg Op.		3,172			3,172
		22,500			22,500
UNHCR STAFF					
Bdl & Rwa Emerg Op.		151,381			151,381
VENETA REGION, ITALY					
Assist. to former Yugoslavia		20,370			20,370
WE THE PEOPLE 2000, UNITED STATES					
Other Trust Funds		100,000			100,000
YAMAICHI BANK, SWITZERLAND					
Annual Programme		8,821			8,821
ZAKAT HOUSE, KUWAIT					
Annual Programme		33,551			33,551
Other Trust Funds		15,000			15,000
		48,551			48,551
ZENKOKU TOMO-NO KAI, JAPAN					
Annual Programme		9,901			9,901
Total Non-Governmental/Private		16,542,304	196,204		16,738,508
GRAND TOTAL	202,398,915	772,234,534	13,069,456	8,664,713	996,367,618

SCHEDULE 2. STATUS OF PRIOR YEARS' OUTSTANDING CONTRIBUTIONS AS AT 31 DECEMBER 1995

(United States dollars)

Donor	Year	Cash	Kind	Total
Governmental				
BAHRAIN				
Other Trust Funds	1991	5,600		5,600
BANGLADESH				
Humanitarian assist. to former Yugoslavia	1994	100,000		100,000
IRAN				
Annual Programme	1991	44,000		44,000
Annual Programme	1992	44,000		44,000
Annual programme	1993	44,000		44,000
		132,000		132,000
ITALY				
Other Trust Funds	1994	275,494		275,494
LIBYA				
Annual Programme	1994	10,000		10,000
MOROCCO				
Annual Programme	1992	15,000		15,000
Humanitarian assist. to former Yugoslavia	1992	10,000		10,000
		25,000		25,000
NORWAY				
Burundi & Rwanda Emerg. Oper.	1994		235,769	235,769
Humanitarian assist. to former Yugoslavia	1994		614,425	614,425
			850,194	850,194
PAKISTAN				
Annual Programme	1993	3,612		3,612
SENEGAL				
Annual Programme	1991	3,000		3,000

Donor	Year	Cash	Kind	Total
SPAIN Other Trust Funds	1991	4,000,000		4,000,000
TUNISIA Humanitarian assist. to former Yugoslavia	1992	2,000		2,000
UNITED ARAB EMIRATES Annual Programme	1993	50,000		50,000
UNITED STATES Cyprus Operation	1994	10,400,000		10,400,000
Total Governmental		15,006,706	850,194	15,856,900

Donor	Year	Cash	Kind	Total
Intergovernmental				
EUROPEAN ECONOMIC COMMUNITY				
Annual Programme	1991	149,488		149,488
Annual programme	1993	367,784		367,784
Annual Programme	1994	4,055,057		4,055,057
Afghan Repatriation Programme	1994	732,602		732,602
Burundi & Rwanda Emerg. Oper.	1994	2,457,483		2,457,483
C.P.A. for Indo-Chinese Refugees	1994	642,972		642,972
Mozambican Returnees	1994	976,801		976,801
Other Trust Funds	1991	284,535		284,535
Other Trust Funds	1992	310,716		310,716
Other Trust Funds	1993	693,602		693,602
Other Trust Funds	1994	2,062,473	1,852,274	3,914,747
Humanitarian assist. to former Yugoslavia	1994	8,089,196		8,089,196
		20,822,709	1,852,274	22,674,983
IFAD				
Other Trust Funds	1994	1,733,000		1,733,000
UNDP				
Other Trust Funds	1992	476,057		476,057
Other Trust Funds	1993	179,487		179,487
		655,544		655,544
Total Intergovernmental		23,211,253	1,852,274	25,063,527
GRAND TOTAL		38,217,959	2,702,468	40,920,427

SCHEDULE 3. GENERAL PROGRAMMES - APPROPRIATIONS FOR THE PERIOD ENDED 31 DECEMBER 1995

(United States dollars)

	Appropriations			Expenditure			Balance
	Original	Transfers	Revised	Disbursements/ Deliveries	Unliquidated Obligations	Total	
Annual Programme							
Africa							
ANGOLA	294,100	1,337,600	1,631,700	1,454,064	118,836	1,572,900	58,800
BENIN	4,408,000	44,061	4,452,061	4,012,261	437,699	4,449,960	2,101
BOTSWANA	454,100	147,783	601,883	566,215	31,377	597,592	4,291
BURKINA FASO	728,500	1,626,752	2,355,252	2,232,065	119,069	2,351,134	4,118
BURUNDI	755,000	(755,000)					
CAMEROON	527,700	214,010	741,710	549,743	181,567	731,310	10,400
CENTRAL AFRICAN REPUBLIC	2,743,400	1,744,545	4,487,945	3,755,986	664,340	4,420,326	67,619
CHAD	109,600		109,600	89,642	19,958	109,600	
CONGO	372,500	192,100	564,600	327,185	237,415	564,600	
COTE D'IVOIRE	9,534,600	2,793,618	12,328,218	11,049,865	1,243,751	12,293,616	34,602
DJIBOUTI	2,494,600	695,075	3,189,675	3,097,842	59,778	3,157,620	32,055
ERITREA		3,908,900	3,908,900	3,838,610	69,595	3,908,205	695
ETHIOPIA	10,187,300	3,537,050	13,724,350	10,930,169	2,683,012	13,613,181	111,169
GABON	82,700	24,596	107,296	99,096	8,200	107,296	
GAMBIA	261,300	638,700	900,000	787,120	112,880	900,000	
GHANA	2,894,100	92,233	2,986,333	2,574,826	202,890	2,777,716	208,617
GUINEA	15,542,800	2,653,306	18,196,106	16,514,405	1,681,701	18,196,106	
GUINEA-BISSAU	534,100	145,900	680,000	219,177	460,823	680,000	
KENYA	26,358,700	1,344,442	27,703,142	22,611,717	4,632,787	27,244,504	458,638
LESOTHO	68,000	(23,400)	44,600	33,064	8,100	41,164	3,436
LIBERIA	1,310,400	731,315	2,041,715	1,712,028	319,687	2,031,715	10,000
MADAGASCAR		60,000	60,000	40,896	19,104	60,000	
MALAWI	11,277,100	(6,285,700)	4,991,400	4,242,067	718,502	4,960,569	30,831
MALI	131,600	2,567,520	2,699,120	1,690,369	988,436	2,678,805	20,315
MOZAMBIQUE	250,000	3,100	253,100	198,456	21,544	220,000	33,100
NAMIBIA	568,800	139,104	707,904	666,092	41,812	707,904	
NIGER	79,300	577,700	657,000	508,889	148,111	657,000	
NIGERIA	1,153,800	180,000	1,333,800	1,118,606	182,694	1,301,300	32,500
RWANDA	490,000	(490,000)					
SENEGAL	2,562,400	1,024,628	3,587,028	3,312,298	251,577	3,563,875	23,153
SIERRA LEONE	831,100	473,150	1,304,250	1,034,075	246,669	1,280,744	23,506
SOMALIA	60,000	160,852	220,852	150,565	21,287	171,852	49,000
SOUTH AFRICA	1,211,400	303,033	1,514,433	1,348,558	152,795	1,501,353	13,080
SUDAN	10,161,500	2,574,200	12,735,700	9,572,693	3,089,328	12,662,021	73,679
SWAZILAND	771,400	220,500	991,900	960,547	11,562	972,109	19,791
TOGO	382,300	743,446	1,125,746	799,049	325,239	1,124,288	1,458
TRAINING-AFRICA	195,100	(195,100)					
UGANDA	15,282,100	3,698,569	18,980,669	17,090,471	1,846,694	18,937,165	43,504
UNITED REP. OF TANZANIA	6,168,600	(4,317,228)	1,851,372	1,499,924	247,924	1,747,848	103,524
WEST AFRICA	114,000	52,628	166,628	104,931	61,697	166,628	

	Appropriations			Expenditure			Balance
	Original	Transfers	Revised	Disbursements/ Deliveries	Unliquidated Obligations	Total	
ZAIRE	6,971,100	(157,794)	6,813,306	5,336,099	1,312,348	6,648,447	164,859
ZAMBIA	2,939,700	(166,881)	2,772,819	2,087,347	526,892	2,614,239	158,580
ZIMBABWE	1,813,800	(421,300)	1,392,500	1,317,701	13,552	1,331,253	61,247
Total	143,076,600	21,838,013	164,914,613	139,534,713	23,521,232	163,055,945	1,858,668
Asia & Oceania							
AUSTRALIA	863,800	141,125	1,004,925	967,733	35,345	1,003,078	1,847
BANGLADESH	8,946,200	(2,821,633)	6,124,567	5,396,977	570,535	5,967,512	157,055
CHINA	2,520,400	272,528	2,792,928	2,648,547	144,381	2,792,928	
HONG KONG	2,890,900	760,304	3,651,204	3,548,186	10,735	3,558,921	92,283
INDIA	5,170,700	565,692	5,736,392	4,932,939	659,580	5,592,519	143,873
INDONESIA	356,700	98,873	455,573	422,015	32,022	454,037	1,536
JAPAN	3,006,000	200,200	3,206,200	3,062,313	131,540	3,193,853	12,347
MALAYSIA	729,700	(34,454)	695,246	637,378	54,796	692,174	3,072
NEPAL	6,855,000	(273,167)	6,581,833	6,044,116	366,356	6,410,472	171,361
OTHER COUNTRIES IN ASIA	828,600	31,112	859,712	601,411	152,051	753,462	106,250
PAPUA NEW GUINEA	944,300	26,329	970,629	795,479	98,371	893,850	76,779
PHILIPPINES	2,114,100	26,328	2,140,428	2,101,326	9,085	2,110,411	30,017
SINGAPORE	340,000	(15,795)	324,205	304,921	6,993	311,914	12,291
SRI LANKA	30,900		30,900	20,324	2,676	23,000	7,900
THAILAND	8,578,800	(1,239,830)	7,338,970	6,293,422	1,008,628	7,302,050	36,920
TRAINING-ASIA	202,000	(202,000)					
Total	44,378,100	(2,464,388)	41,913,712	37,777,087	3,283,094	41,060,181	853,531

	Appropriations			Expenditure			Balance
	Original	Transfers	Revised	Disbursements/ Deliveries	Unliquidated Obligations	Total	
Europe							
ALBANIA	193,400	79,505	272,905	223,541	33,180	256,721	16,184
ARMENIA	4,887,000	218,775	5,105,775	4,782,276	323,499	5,105,775	
AUSTRIA	1,437,300	307,009	1,744,309	1,700,143	22,673	1,722,816	21,493
BALTIC STATES	300,000	(10,000)	290,000	199,238	65,762	265,000	25,000
BELARUS		216,231	216,231	110,952	61,107	172,059	44,172
BELGIUM	1,417,600	51,247	1,468,847	1,370,512	60,923	1,431,435	37,412
BULGARIA	375,100	213,651	588,751	535,397	50,171	585,568	3,183
CZECH REPUBLIC	597,700	88,122	685,822	601,574	48,899	650,473	35,349
FRANCE	1,480,800	507,157	1,987,957	1,700,322	148,508	1,848,830	139,127
GERMANY	2,527,600	428,692	2,956,292	2,616,339	266,879	2,883,218	73,074
GREECE	1,821,200	295,352	2,116,552	2,030,855	84,941	2,115,796	756
HUNGARY	598,600	(40,937)	557,663	466,900	53,748	520,648	37,015
IRELAND	36,300	23,100	59,400	51,564	7,836	59,400	
ITALY	2,276,300	(71,202)	2,205,098	2,108,458	60,532	2,168,990	36,108
MALTA	169,200	450,800	620,000	620,000		620,000	
NETHERLANDS	194,200	58,760	252,960	245,738	7,222	252,960	
OTHER COUNTRIES IN EUROPE	750,000	96,336	846,336	573,460	192,713	766,173	80,163
POLAND	462,300	109,350	571,650	456,085	43,326	499,411	72,239
PORTUGAL	685,300	(55,671)	629,629	502,526	105,803	608,329	21,300
ROMANIA	480,000	97,705	577,705	552,868	8,864	561,732	15,973
RUSSIAN FEDERATION	7,960,600	(735,370)	7,225,230	6,916,667	198,951	7,115,618	109,612
SLOVAKIA	284,200	177,051	461,251	412,925	48,326	461,251	
SPAIN	854,500	(11,674)	842,826	814,323	22,469	836,792	6,034
SWEDEN	1,109,500	65,829	1,175,329	1,085,566	23,013	1,108,579	66,750
SWITZERLAND	676,200	199,900	876,100	781,462	94,638	876,100	
TRAINING-EUROPE	63,500	(63,500)					
TURKEY	4,033,700	(790,837)	3,242,863	3,154,061	43,802	3,197,863	45,000
UKRAINE		497,000	497,000	376,762	83,380	460,142	36,858
UNITED KINGDOM	1,654,100	171,494	1,825,594	1,645,474	161,772	1,807,246	18,348
YUGOSLAVIA	152,100	59,700	211,800	180,949	14,051	195,000	16,800
Total	37,478,300	2,633,575	40,111,875	36,816,937	2,336,988	39,153,925	957,950

	Appropriations			Expenditure			Balance
	Original	Transfers	Revised	Disbursements/ Deliveries	Unliquidated Obligations	Total	
Americas							
ARGENTINA	1,685,500	446,518	2,132,018	1,956,792	136,428	2,093,220	38,798
BELIZE	882,700	(33,100)	849,600	782,748	61,290	844,038	5,562
BOLIVIA	196,400	1,800	198,200	196,400	1,800	198,200	
BRAZIL	1,471,200	750,089	2,221,289	2,101,277	33,098	2,134,375	86,914
CANADA	1,084,500	61,000	1,145,500	1,107,637	31,491	1,139,128	6,372
CHILE	366,000	76,573	442,573	391,133	19,100	410,233	32,340
COLOMBIA	47,500	18,800	66,300	50,676		50,676	15,624
COSTA RICA	912,500	36,882	949,382	904,307	22,155	926,462	22,920
CUBA	46,900	166,468	213,368	204,539	8,829	213,368	
DOMINICAN REPUBLIC	975,700	(135,126)	840,574	682,851	64,850	747,701	92,873
ECUADOR	84,200	(26,900)	57,300	47,924	3,314	51,238	6,062
EL SALVADOR		159,087	159,087	159,087		159,087	
GUATEMALA	186,600	46,672	233,272	157,327	65,168	222,495	10,777
HAITI	134,100	372,300	506,400	79,762	27,240	107,002	399,398
HONDURAS	106,100	(19,400)	86,700	71,754		71,754	14,946
LATIN AMERICA, N. WESTERN	231,600	26,500	258,100	126,894	56,946	183,840	74,260
LATIN AMERICA, NORTHERN	1,357,100	212,800	1,569,900	1,068,791	295,809	1,364,600	205,300
LATIN AMERICA, SOUTHERN	30,000		30,000	17,210	8,790	26,000	4,000
MEXICO	5,306,000	131,300	5,437,300	4,870,467	268,723	5,139,190	298,110
NICARAGUA	126,100	(30,500)	95,600	83,308		83,308	12,292
PARAGUAY	21,100	(4,210)	16,890	13,300	1,250	14,550	2,340
PERU	85,200	5,300	90,500	90,500		90,500	
TRAINING-LATIN AMERICA	232,600	(232,600)					
UNITED STATES	2,729,000	(218,409)	2,510,591	2,324,243	157,708	2,481,951	28,640
URUGUAY	100,000	1,500	101,500	100,000	1,500	101,500	
VENEZUELA	1,064,200	231,200	1,295,400	1,193,499	85,550	1,279,049	16,351
Total	19,462,800	2,044,544	21,507,344	18,782,426	1,351,039	20,133,465	1,373,879

	Appropriations			Expenditure			Balance
	Original	Transfers	Revised	Disbursements/ Deliveries	Unliquidated Obligations	Total	
SOUTH-WEST ASIA, NORTH AFRICA AND THE MIDDLE EAST							
AFGHANISTAN	1,319,800	(237,100)	1,082,700	673,799	219,213	893,012	189,688
ALGERIA	6,092,400	(1,144,404)	4,947,996	2,394,173	2,140,905	4,535,078	412,918
CYPRUS	58,400	(13,400)	45,000	30,000		30,000	15,000
EGYPT	3,240,400	(69,025)	3,171,375	2,880,189	284,459	3,164,648	6,727
IRAN, ISLAMIC REP. OF	12,630,100	1,488,348	14,118,448	9,176,545	4,724,992	13,901,537	216,911
IRAQ	2,395,200	264,375	2,659,575	1,777,219	505,756	2,282,975	376,600
JORDAN	931,800	510,887	1,442,687	1,263,015	149,848	1,412,863	29,824
KUWAIT		459,432	459,432	452,641	793	453,434	5,998
LEBANON	711,200	101,650	812,850	755,096	55,777	810,873	1,977
LIBYAN ARAB JAMAHIRIYA	1,105,400	665,766	1,771,166	1,127,527	500,077	1,627,604	143,562
MAURITANIA	5,115,400	1,388,835	6,504,235	5,503,893	809,133	6,313,026	191,209
MIDDLE EAST	1,189,400	(947,900)	241,500	178,434	60,973	239,407	2,093
MOROCCO	174,900	13,400	188,300	178,736	9,564	188,300	
PAKISTAN	13,503,500	2,449,101	15,952,601	12,954,346	2,569,508	15,523,854	428,747
SAUDIA ARABIA		1,222,597	1,222,597	1,115,043	93,529	1,208,572	14,025
SYRIAN ARAB REPUBLIC	2,746,300	(261,691)	2,484,609	2,063,677	342,142	2,405,819	78,790
TRAINING-SOUTH-WEST ASIA	139,000	(139,000)					
TUNISIA	80,000	188,701	268,701	213,087	4,726	217,813	50,888
YEMEN	2,529,400	2,287,480	4,816,880	2,411,826	2,405,054	4,816,880	
Total	53,962,600	8,228,052	62,190,652	45,149,246	14,876,449	60,025,695	2,164,957
Overall							
OTHER PROGRAMMES	105,374,100	(32,929,796)	72,444,304	62,996,773	4,493,230	67,490,003	4,954,301
Total	105,374,100	(32,929,796)	72,444,304	62,996,773	4,493,230	67,490,003	4,954,301
Total Annual Programme	403,732,500	(650,000)	403,082,500	341,057,182	49,862,032	390,919,214	12,163,286

	Appropriations			Expenditure			Balance
	Original	Transfers	Revised	Disbursements/ Deliveries	Unliquidated Obligations	Total	
Emergency Fund							
Africa							
COUNTRIES IN CENTRAL AFRICA		2,000,000	2,000,000	1,462,346	537,654	2,000,000	
GUINEA		3,202,500	3,202,500	3,107,962	92,338	3,200,300	2,200
UGANDA		2,222,960	2,222,960	1,656,130	566,830	2,222,960	
ZAIRE		2,000,000	2,000,000	1,059,228	940,772	2,000,000	
Total		9,425,460	9,425,460	7,285,666	2,137,594	9,423,260	2,200
Europe							
RUSSIAN FEDERATION		2,416,500	2,416,500	1,954,977	460,810	2,415,787	713
Total		2,416,500	2,416,500	1,954,977	460,810	2,415,787	713
Overall							
OTHER PROGRAMMES	25,000,000	(11,841,960)	13,158,040	2,236,513	63,486	2,299,999	10,858,041
Total	25,000,000	(11,841,960)	13,158,040	2,236,513	63,486	2,299,999	10,858,041
Total Emergency Fund	25,000,000		25,000,000	11,477,156	2,661,890	14,139,046	10,860,954

SCHEDULE 4. SPECIAL ACCOUNTS - FUNDS ALLOCATED/AVAILABLE FOR THE PERIOD ENDED 31 DECEMBER 1995

(United States dollars)

	Funds Allocated			Expenditure			Balance
	Original	Transfers	Revised	Disbursements/ Deliveries	Unliquidated Obligations	Total	
Education Account							
ALGERIA	20,800		20,800				20,800
ARGENTINA	17,500	20,300	37,800	37,800		37,800	
BANGLADESH	25,600	10,200	35,800	9,722	23,278	33,000	2,800
BENIN	82,400		82,400	6,652	24,348	31,000	51,400
BOTSWANA	80,200		80,200	25,795	26,305	52,100	28,100
BRAZIL	59,250	(20,300)	38,950	11,271	1,229	12,500	26,450
BURKINA FASO	24,800		24,800	3,623	18,577	22,200	2,600
BURUNDI	125,000		125,000				125,000
CAMEROON	52,300		52,300	8,818	18,282	27,100	25,200
CENTRAL AFRICAN REPUBLIC	74,500		74,500	11,240	29,860	41,100	33,400
COLOMBIA	2,500		2,500				2,500
CONGO	142,200		142,200		66,088	66,088	76,112
COSTA RICA	11,400		11,400				11,400
CÔTE D'IVOIRE	46,900		46,900				46,900
DOMINICAN REPUBLIC	10,000	7,459	17,459	3,759	3,815	7,574	9,885
EDUCATION ACCOUNT	200,000	(81,519)	118,481				118,481
EGYPT	106,250		106,250	13,257	6,299	19,556	86,694
ETHIOPIA	75,150		75,150	24,000	19,617	43,617	31,533
GABON	31,800		31,800	203	31,597	31,800	
GHANA	80,800		80,800	8,606	71,094	79,700	1,100
GUINEA	3,350	218	3,568	1,468	2,100	3,568	
KENYA	35,300	25,729	61,029	55,492	5,537	61,029	
LATIN AMERICA, NORTH-WESTERN	10,200	(7,459)	2,741	572	1,334	1,906	835
LATIN AMERICA, SOUTHERN	86,000		86,000	84,000		84,000	2,000
LEBANON	18,500		18,500				18,500
LESOTHO	39,700		39,700	14,396	14,804	29,200	10,500
LIBERIA	55,800		55,800	33,862	21,938	55,800	
MALI	45,000		45,000	3,560	36,640	40,200	4,800
MEXICO	46,150		46,150	26,644	1,356	28,000	18,150
MOROCCO	65,300		65,300	3,234	9,654	12,888	52,412
NIGER	25,100	989	26,089	5,000	5,989	10,989	15,100
NIGERIA	49,100		49,100	3,939	45,161	49,100	
OTHER PROGRAMMES	70,000		70,000	3,992	66,008	70,000	
PAKISTAN	103,000	22,113	125,113	24,376	5,919	30,295	94,818
PAPUA NEW GUINEA	31,200		31,200	26,879		26,879	4,321
RWANDA	150,000		150,000				150,000
SENEGAL	133,400	7,195	140,595	25,428	51,967	77,395	63,200
SIERRA LEONE	76,000	8,359	84,359	30,118	16,741	46,859	37,500
SUDAN	168,750		168,750	26,460	26,603	53,063	115,687
SWAZILAND	79,500		79,500	17,819	10,281	28,100	51,400
SYRIAN ARAB REPUBLIC	22,600		22,600				22,600
TOGO	15,500	505	16,005	505		505	15,500

	Funds Allocated			Expenditure			Balance
	Original	Transfers	Revised	Disbursements/ Deliveries	Unliquidated Obligations	Total	
TUNISIA	20,000		20,000				20,000
UGANDA	73,100	6,211	79,311	6,210	6,065	12,275	67,036
UNITED REP. OF TANZANIA	35,200		35,200	18,920	6,307	25,227	9,973
ZAIRE	257,700		257,700		183,582	183,582	74,118
ZAMBIA	50,500		50,500				50,500
Total Education Account	3,035,300		3,035,300	577,620	858,375	1,435,995	1,599,305

	Funds Available	Expenditure			Balance
		Disbursements/ Deliveries	Unliquidated Obligations	Total	
Staff Housing	1,348,892	946,391	317,261	1,263,652	85,240
Income-Generating Activities					
Sale of public info. materials	1,027,588	403,336	278,114	681,450	346,138
Private sector fund-raising	2,130,666	2,130,666		2,130,666	
Total Income-Generating Activities	3,158,254	2,534,002	278,114	2,812,116	346,138

SCHEDULE 5. SPECIAL PROGRAMMES, INCLUDING TRUST FUNDS - FUNDS AVAILABLE FOR THE PERIOD ENDED 31 DECEMBER 1995

(United States dollars)

	Funds Available	Expenditure			Balance
		Disbursements/ Deliveries	Unliquidated Obligations	Total	
AFRICA					
East Africa and the Horn of Africa					
Emergency Op. in the Horn of Africa	39,856,033	18,287,131	6,168,059	24,455,190	15,400,843
Refugees in Djibouti	38,818		33,000	33,000	5,818
Refugees in Eritrea	188,034	188,034		188,034	
Refugees in Ethiopia	281,618	79,797	104,593	184,390	97,228
Refugees in Kenya	1,195,306	802,703	353,893	1,156,596	38,710
Reafforestation in Sudan	473,969	200,000	273,969	473,969	
Refugees in Sudan	373				373
Refugees in the United Rep. of Tanzania	2,504,489	775,455	32,045	807,500	1,696,989
Refugees in Uganda	1,452,108	994,076	162,994	1,157,070	295,038
Southern Africa					
Mozambican repatriation operation	58,901,758	42,981,055	7,444,967	50,426,022	8,475,736
Refugees in Malawi	839,210				839,210
Mozambicans in Malawi	1,168,849				1,168,849
Mozambican Returnees	862,078	338,800	418,231	757,031	105,047
Refugees in Namibia	18,445				18,445
Refugees in South Africa	1,294,750	527,179	13,600	540,779	753,971
Refugees in Zambia	77,924				77,924
Refugees in Zimbabwe	107,676				107,676
West & Central Africa					
Burundi & Rwanda Emergency Oper.	268,846,681	197,677,137	37,297,112	234,974,249	33,872,432
Angolan Repatriation Operation	7,932,066	3,153,984	2,251,031	5,405,015	2,527,051
Repatriation to Liberia	2,631,937	1,836,128	229,729	2,065,857	566,080
Refugee Women in Africa	96,260				96,260
Refugees in Burundi	81,020				81,020
Togolese refugees in Benin	107,572				107,572
Malian refugees in Burkina Faso	73,038				73,038
Regional Conference in Burundi	175,269	120,264		120,264	55,005
Refugees in Central African Rep.	28,147				28,147
Angolan refugees in Congo	424,829	97,628	327,201	424,829	
Togolese Refugees in Ghana	135,270				135,270
Liberians in Guinea	63,808	55,575		55,575	8,233
Refugees in Gambia	129,693		109,500	109,500	20,193
Liberian refugees in Côte d'Ivoire	166,562	158,343		158,343	8,219
Refugees in Liberia	275,100		275,100	275,100	
Refugees in Mali	324,584	117,839		117,839	206,745
Refugees in Niger	56,754				56,754
Refugees in Nigeria	97,500		97,500	97,500	

	Funds Available	Expenditure			Balance
		Disbursements/ Deliveries	Unliquidated Obligations	Total	
Refugees in Rwanda	3,207,371	1,405,501	445,519	1,851,020	1,356,351
Refugees in Senegal	283,985	162,987	112,813	275,800	8,185
Refugee Education in Western Africa	793,624	698,899	68,095	766,994	26,630
Refugees in Zaire	4,320,323	4,203,969	64,832	4,268,801	51,522
ASIA & OCEANIA					
Kampuchean Returnees	2,237,876	1,748,906	165,510	1,914,416	323,460
C.P.A. for Indo-Chinese Refugees	54,704,168	29,102,030	5,816,613	34,918,643	19,785,525
Myanmar Repat. from Bangladesh	19,073,984	11,517,543	588,929	12,106,472	6,967,512
Refugees in Bangladesh	181,025	48,000	115,812	163,812	17,213
Emergency Assistance in Bangladesh	1,149,417				1,149,417
Public Info. Activities in Japan	165,661				165,661
Sri Lankan Returnees	9,209,057	5,391,708	1,699,954	7,091,662	2,117,395
Refugees in Nepal	463,816	242,335	124,101	366,436	97,380
Refugees in Thailand	720,000		720,000	720,000	
EUROPE					
Humanitarian assist. to former Yugoslavia	298,274,730	174,758,674	59,075,280	233,833,954	64,440,776
Mass Information Campaign - Albania	12,730		12,730	12,730	
Displaced Persons in Armenia	1,753,413	918,764	6,542	925,306	828,107
Displaced Persons in Azerbaidjan	7,669,623	5,467,778	243,602	5,711,380	1,958,243
Refugees in Belgium	128,228	49,968	10,457	60,425	67,803
Administrative support in France	849,873	460,563	27,500	488,063	361,810
Displaced Persons in Georgia	7,680,046	4,827,676	595,259	5,422,935	2,257,111
Public Awareness in the U.K.	176,046	690	175,356	176,046	
Public Awareness in Italy	510,901	166,000		166,000	344,901
Displaced Persons in Russia	9,017,213	7,246,660	801,046	8,047,706	969,507
Refugee Magazine in Spain	185,639	130,129	25,217	155,346	30,293
Public Awareness in Spain	298,419	136,619		136,619	161,800
Refugees in Turkey	405,302				405,302
Refugees in former Yugoslavia	7,216,685	6,300,000	218,800	6,518,800	697,885
AMERICAS AND CARIBBEAN					
Refugees in Belize	962,587	701,270	226,918	928,188	34,399
Refugees in Costa Rica	462,782				462,782
Nicaraguan Refugees in Costa Rica	144,706	17,520		17,520	127,186
Guatemalan Refugees	3,530,074	1,727,026	72,974	1,800,000	1,730,074
Haitian Asylum Seekers	534,883	275,207	8,417	283,624	251,259
Haitian Returnees	34,733	33,309	585	33,894	839
Refugee Education in Latin America	830,019	640,145	8,675	648,820	181,199

	Funds Available	Expenditure			Balance
		Disbursements/ Deliveries	Unliquidated Obligations	Total	
Refugees in Mexico	38,492				38,492
Guatemalan Returnees from Mexico	10,049,314	8,049,362	881,248	8,930,610	1,118,704
Nicaraguan Returnees	83,466				83,466
Haitian refugees in northern Latin America	274,532	168,931	105,569	274,500	32
Refugees in El Salvador	366,109	187,338	22,784	210,122	155,987
Public Awareness in USA	346,900	182,900		182,900	164,000
S.W. ASIA, N. AFRICA & MIDDLE EAST					
Afghan Repatriation Programme	41,704,137	19,358,430	4,533,020	23,891,450	17,812,687
Cyprus Operation	12,837,223	4,814,643	1,341,597	6,156,240	6,680,983
Saharan refugees in Algeria	1,698,132	546,713	1,148,835	1,695,548	2,584
Displ. pers. in the Central Asian Republics	10,310,277	6,278,083	3,527,759	9,805,842	504,435
Iraqi Refugees in Iran	2,212,024	138,903	63,227	202,130	2,009,894
Refugees in Iraq	7,995,662	2,772,528	994,135	3,766,663	4,228,999
Refugees in Mauritania	473,368	192,514	10,872	203,386	269,982
Afghan Refugees in Pakistan	179,707	124,230	17,712	141,942	37,765
Western Sahara repatriation programme	9,945,399	228,466	2,167,032	2,395,498	7,549,901
OVERALL					
Awards	142,189				142,189
Fund-Raising Activities	8,808,353	1,754,295	1,983,141	3,737,436	5,070,917
Japan - refugee relief fund	6,512,032				6,512,032
Italian Contingency Fund	943,396				943,396
Junior Professional Officers	10,356,102	4,811,136	596,298	5,407,434	4,948,668
Recruitment of Staff	1,005,486	246,249	17,444	263,693	741,793
International Conferences	207,889	84,726	11,963	96,689	111,200
Public Information Activities	300,932	67,474		67,474	233,458
Administrative Overheads	8,314,313	6,958,324	535,319	7,493,643	820,670
Refugee Education Projects	1,822,948	1,349,374	97,006	1,446,380	376,568
Intergovernmental consultations	429,156	196,668	10,375	207,043	222,113
Refugee Documentation Network	10,000				10,000
Workshops/Training/Seminars	104,615	58,614		58,614	46,001
CIREFCA Support Unit	16,060	16,060		16,060	
Emergency Preparedness	1,801,670				1,801,670
Environmental Projects	2,169,579	571,186	268,214	839,400	1,330,179
Procurement of Furniture	568,579	528,068		528,068	40,511
	970,124,508	586,456,219	145,357,610	731,813,829	238,310,679

SCHEDULE 6. STATUS OF PRIOR YEARS' PROJECTS AS AT 31 DECEMBER 1995 - ALL FUNDS

(United States dollars)

Fund by Country/Area	Unliquidated Obligations 1 January	Payments during 1995	Cancellations during 1995	Unliquidated Obligations
Annual Programme				
AFGHANISTAN	58,206	37,629	20,577	
ALBANIA	22,881	6,262	16,619	
ALGERIA	3,284,194	2,105,254	713,387	465,553
ANGOLA	421,915	168,178	253,737	
ARGENTINA	41,568	34,092	7,476	
ARMENIA	321,533	209,413	112,120	
AUSTRALIA	68,984	18,244	50,740	
AUSTRIA	138,635	81,478	57,157	
BANGLADESH	789,244	315,865	132,354	341,025
BELGIUM	77,778	10,721	67,057	
BELIZE	100,315	12,148	88,167	
BENIN	453,315	213,191	240,124	
BOTSWANA	14,694	4,077	10,617	
BRAZIL	12,950	3,759	9,191	
BULGARIA	4,895	641	4,254	
BURKINA FASO	123,066	80,196	42,870	
BURUNDI	73,000	37,971	35,029	
CAMBODIA	50,705	40,851	9,854	
CAMEROON	87,255	57,959	29,296	
CANADA	21,876	892	20,984	
CENTRAL AFRICAN REPUBLIC	736,675	610,865	125,810	
CENTRAL ASIAN REPUBLICS	973,375	736,425	236,950	
CHAD	16,633	8,059	8,574	
CHILE	31,968	7,906	24,062	
CHINA	31,652	8,162	23,490	
CONGO	178,678	94,227	84,451	
COSTA RICA	163,020	14,524	148,496	
CÔTE D'IVOIRE	568,393	152,642	415,751	
CUBA	42,909		42,909	
CYPRUS	7,250		7,250	
CZECH REPUBLIC	40,231	13,238	26,993	
DIV. OF PROGRAMME AND OPERATIONAL SUPPORT	55,242	8,842	46,400	
DJIBOUTI	172,122	112,712	59,410	
DOMINICAN REPUBLIC	59,004	4,088	54,916	
ECUADOR	21,905	9,391	12,514	
EGYPT	12,385	6,260	6,125	
ETHIOPIA	3,732,376	1,402,614	333,682	1,996,080
FIELD SUPPORT	122,970	103,368	19,602	
FRANCE	107,631	96,774	10,857	
GABON	56,069	17,659	38,410	
GAMBIA	162,774	34,085	128,689	
GEORGIA	36,843	36,843		
GERMANY	129,813	98,195	31,618	
GHANA	314,395	108,739	205,656	
GREECE	8,558	3,237	5,321	
GUATEMALA	14,895	3,402	11,493	
GUINEA	1,898,235	1,568,764	329,471	
GUINEA-BISSAU	77,768	55,369	22,399	
HAITI	15,985	2,299	13,686	
HEADQUARTERS OVERALL	484,289	258,589	225,700	
HONDURAS	540		540	
HONG KONG	97,106	5,547	91,559	
HUNGARY	48,098	43,405	4,693	
INDIA	413,175	89,328	323,847	
INDONESIA	37,300	1,346	35,954	
IRAN, ISLAMIC REP. OF	3,871,013	3,331,014	374,689	165,310

Fund by Country/Area	Unliquidated Obligations 1 January	Payments during 1995	Cancellations during 1995	Unliquidated Obligations
IRAQ	278,203	86,998	191,205	
ITALY	130,347	99,145	31,202	
JAPAN	82,816	69,749	13,067	
JORDAN	21,528	8,471	13,057	
KENYA	9,002,707	4,694,500	4,308,207	
LATIN AMERICA, N. WESTERN	55,396	22,273	33,123	
LATIN AMERICA, NORTHERN	206,796	98,322	108,474	
LATIN AMERICA, SOUTHERN	38,662	18,880	19,782	
LEBANON	11,609	4,636	6,973	
LESOTHO	9,750		9,750	
LIBERIA	477,870	284,188	193,682	
LIBYAN ARAB JAMAHIRIYA	104,565	11,582	92,983	
MALAWI	3,166,662	812,639	2,354,023	
MALAYSIA	23,662	8,056	15,606	
MALI	307,007	169,535	137,472	
MAURITANIA	1,213,271	822,235	391,036	
MEXICO	386,070	201,603	184,467	
MIDDLE EAST	118,039	30,982	87,057	
MOROCCO	5,172	4,452	720	
MOZAMBIQUE	51,795	21,603	30,192	
NAMIBIA	62,839	14,331	48,508	
NEPAL	423,521	233,880	189,641	
NEWLY INDEPENDENT STATES	295,929	161,714		134,215
NICARAGUA	1,590	1,590		
NIGER	7,310	952	6,358	
NIGERIA	202,336	108,231	94,105	
OTHER COUNTRIES IN ASIA	177,255	111,534	65,721	
OTHER COUNTRIES IN EUROPE	77,849	55,358	22,491	
OTHER PROGRAMMES	4,951,394	2,909,636	2,041,758	
PAKISTAN	2,502,558	1,605,192	798,734	98,632
PANAMA	16,208	5,000	11,208	
PAPUA NEW GUINEA	50,063	7,747	42,316	
PARAGUAY	1,250	1,250		
PHILIPPINES	71,308	9,835	61,473	
POLAND	30,046	9,766	20,280	
PORTUGAL	31,368	14,576	16,792	
ROMANIA	76,648	63,176	13,472	
RUSSIAN FEDERATION	486,436	298,251	188,185	
RWANDA	8,166		8,166	
SENEGAL	361,809	232,027	129,782	
SIERRA LEONE	137,258	76,182	61,076	
SINGAPORE	20,812	2,937	17,875	
SLOVAKIA	11,493	5,746	5,747	
SOUTH AFRICA	103,371	35,691	67,680	
SPAIN	14,661	4,067	10,594	
SUDAN	1,689,883	1,064,076	596,490	29,317
SWAZILAND	31,339	1,756	29,583	
SWEDEN	32,832	10,152	22,680	
SYRIAN ARAB REPUBLIC	245,424	49,047	196,377	
THAILAND	200,092	59,086	141,006	
TOGO	26,640	1,268	25,372	
TRAINING-AFRICA	102,872	49,291	53,581	
TRAINING-ASIA	24,079	6,954	17,125	
TRAINING-EUROPE	99,072	37,323	61,749	
TRAINING-LATIN AMERICA	53,286	31,445	21,841	
TRAINING-SOUTH WEST ASIA	56,400	10,708	45,692	
TUNISIA	1,744	672	1,072	
TURKEY	42,032	8,005	34,027	

Fund by Country/Area	Unliquidated Obligations 1 January	Payments during 1995	Cancellations during 1995	Unliquidated Obligations
UGANDA	2,835,212	1,962,932	752,098	120,182
UNITED KINGDOM	130,364	35,720	94,644	
UNITED REP. OF TANZANIA	321,412	56,736	264,676	
UNITED STATES	149,003	96,286	52,717	
VENEZUELA	61,039	25,890	35,149	
WEST AFRICA	32,439	6,159	26,280	
YEMEN	488,020	356,748	131,272	
YUGOSLAVIA	51,921	11,888	40,033	
ZAIRE	1,132,251	673,255	458,539	457
ZAMBIA	381,346	269,924	111,422	
ZIMBABWE	77,359	1,633	75,726	
TOTAL	54,989,750	30,752,211	20,886,768	3,350,771
Emergency Fund				
AFGHANISTAN	493,364	366,098	127,266	
BURKINA FASO	573,000	431,210	141,790	
CENTRAL ASIAN REPUBLICS	271,259	271,259		
CÔTE D'IVOIRE	58,455	58,455		
ERITREA	9,681	8,172	1,509	
GHANA	277,718	226,719	50,999	
IRAQ	572,434	146,642	425,792	
OTHER PROGRAMMES	532,124	440,653	91,471	
RUSSIAN FEDERATION	500,000	439,223		60,777
TOGO	45,074	18,617	26,457	
TOTAL	3,333,109	2,407,048	865,284	60,777
Education Account				
ALGERIA	9,689	8,831	858	
BANGLADESH	12,800	9,565	3,235	
BENIN	28,070	21,847	6,223	
BOTSWANA	20,665	20,582	83	
BURKINA FASO	17,809	8,173	9,636	
BURUNDI	121,300	90,285	31,015	
CAMEROON	34,534	33,703	831	
CENTRAL AFRICAN REPUBLIC	39,239	39,239		
CONGO	130,276	65,221	62,400	2,655
DOMINICAN REPUBLIC	1,237	1,163	74	
EGYPT	12,192	8,669	3,523	
ETHIOPIA	67,560	64,674	2,886	
GABON	32,668	22,359	10,309	
GHANA	20,931	20,556	375	
GUINEA	2,399	2,399		
LATIN AMERICA, N. WESTERN	3,439	996	2,443	
LEBANON	3,000	3,000		
LESOTHO	47,983	37,689	10,294	
LIBERIA	39,153	24,058	15,095	
MALI	35,503	18,989	16,514	
MEXICO	481		481	
MOROCCO	37,670	36,256	1,414	
NIGER	8,469	8,469		
NIGERIA	36,034	3,936	32,098	
OTHER PROGRAMMES	28,671	8,283	20,388	

Fund by Country/Area	Unliquidated Obligations 1 January	Payments during 1995	Cancellations during 1995	Unliquidated Obligations
PAKISTAN	17,371	10,273	7,098	
PAPUA NEW GUINEA	2,639	2,639		
SENEGAL	71,642	71,642		
SIERRA LEONE	14,214	14,214		
SUDAN	24,573	21,254	3,319	
SWAZILAND	30,327	22,908	7,419	
SYRIAN ARAB REPUBLIC	3,000	3,000		
TOGO	4,083	4,083		
TUNISIA	10,300	10,204	96	
UGANDA	8,097	8,097		
UNITED REP. OF TANZANIA	27,817	26,196	1,621	
ZAIRE	178,792	124,038	54,754	
ZAMBIA	39,412	26,917	6,700	5,795
TOTAL	1,224,039	904,407	311,182	8,450

Staff Housing Revolving Fund

OTHER PROGRAMMES	238,297	206,104	32,193	
TOTAL	238,297	206,104	32,193	

Income-Generating Activities

OTHER PROGRAMMES	211,793	148,671	63,122	
TOTAL	211,793	148,671	63,122	

	Unliquidated Obligations 1st January	Payments during 1995	Cancellations during 1995	Unliquidated Obligations
Special programmes (including trust funds)				
AFRICA				
East Africa and the Horn of Africa				
Emergency Op. in the Horn of Africa	9,961,241	5,424,363	4,265,640	271,238
Refugees in Ethiopia	163,114	61,600	101,514	
Refugees in Kenya	4,886,335	3,711,721	1,174,614	
Reafforestation in Sudan	200,891	129,297	71,594	
Refugees in Somalia	9,203,921		9,203,921	
Refugees in Sudan	593,090	553,795	196	39,099
Refugees in the United Rep. of Tanzania	1,397,559	1,396,215	1,344	
Refugees in Uganda	1,217,169	1,135,028	82,141	
Southern Africa				
Mozambican repatriation operation	9,563,267	5,929,903	3,419,376	213,988
Mozambicans in Malawi	550,731	316,031	164,117	70,583
Mozambican Returnees	543,052	543,052		
Refugees in Namibia	20,000	11,555	8,445	
Refugees in South Africa	165,195	165,195		
Refugees in Zambia	275,862	275,862		
Refugees in Zimbabwe	73,058	5,009	68,049	
West & Central Africa				
Burundi & Rwanda Emergency Oper.	58,132,442	42,821,704	12,916,532	2,394,206
Angolan Repatriation Operation	240,530	86,260	154,270	
Repatriation to Liberia	536,552	169,334	367,218	
Refugees in Burundi	274,687		76,687	198,000
Refugees in Central African Rep.	110,648	82,500	28,148	
Angolan refugees in Congo	171,126	171,126		
Togolese Refugees in Ghana	89,133	89,133		
Refugees in Mali	21,153	21,153		
Refugees in Zaire	3,646,803	3,072,603		574,200
ASIA & OCEANIA				
Kampuchean Returnees	228,814	54,382	174,432	
C.P.A. for Indo-Chinese Refugees	8,444,320	5,531,104	2,913,216	
Myanmar Repat. from Bangladesh	1,668,894	882,636	487,350	298,908
Refugees in Bangladesh	386,404	386,404		
Sri Lankan Returnees	1,180,997	794,358	386,639	
Refugees in Nepal	86,051	86,051		
Refugees in Thailand	1,734,200	1,520,981	130,019	83,200
EUROPE				
Humanitarian assist. to former Yugoslavia	82,318,206	54,806,118	26,897,663	614,425
Displaced Persons in Armenia	1,021,715	313,499	708,216	
Displaced Persons in Azerbaidjan	2,522,353	2,455,218	67,135	
Refugees in Belgium	12,069		12,069	
Administrative support in France	4,800	2,406	2,394	

	Unliquidated Obligations 1st January	Payments during 1995	Cancellations during 1995	Unliquidated Obligations
Displaced Persons in Georgia	2,054,008	1,309,555	744,453	
Displaced Persons in Russia	280,817	184,758	96,059	
Refugee Magazine in Spain	54,363	16,927	37,436	
Refugees in Turkey	157,865	117,081	40,784	
AMERICAS AND CARIBBEAN				
Refugees in Belize	80,096	46,423	33,673	
Nicaraguan Refugees in Costa Rica	39,873	15,427	24,446	
Guatemalan Refugees	611,548	145,973	465,575	
Haitian Asylum Seekers	169,802	53,248	116,554	
Refugee Education in Latin America	87,608		87,608	
Guatemalan Returnees from Mexico	899,961	380,341	519,620	
Haitian Refugees in NLA	186,378	186,378		
Refugees in El Salvador	136,696	130,996	5,700	
S.W. ASIA, N. AFRICA & MIDDLE EAST				
Afghan Repatriation Programme	1,569,478	953,230	616,248	
Cyprus Operation	7,133,773	4,831,861	2,197,912	104,000
Saharan refugees in Algeria	2,487,082	2,445,776	41,306	
Displ. pers. in the Central Asian Republics	1,478,236	1,140,499	337,737	
Iraqi Refugees in Iran	593,747	444,555	149,192	
Refugees in Iraq	379,410	158,263	221,147	
Refugees in Mauritania	1,916,381	914,361	5,146	996,874
Refugees in the Middle East	109,789	62,806	46,983	
Plan of Action for the Middle East	5,121,951	2,647,733	2,474,218	
Afghan Refugees in Pakistan	8,011	628	7,383	
Western Sahara repatriation programme	32,146	30,547	1,599	
OVERALL				
Fund-Raising Activities	32,463	28,833	3,630	
Junior Professional Officers	482,232	127,675	354,557	
Recruitment of Staff	33,721	7,934	25,787	
International Conferences	35,537	556	34,981	
Administrative Overheads	582,996	294,340	288,656	
Refugee Education Projects	289,677	150,055	139,622	
Intergovernmental consultations	2,405	1,166	1,239	
Refugee Documentation Network	10,000		10,000	
Workshops/Training/Seminars	25,710	25,000	710	
CIREFCA Support Unit	2,772	2,772		
Procurement of Furniture	4,236		4,236	
	228,737,150	149,861,293	73,017,136	5,858,721

SCHEDULE 7. LOANS MADE TO OR ON BEHALF OF REFUGEES

(United States dollars)

	For 1995	Cumulative to 31 December 1995	
Total loans made	--	16,362,777	
Adjustments			
Unused funds refunded by Implementing Agencies	--	(817,068)	
Transferred to the Refugee Committee established with Austrian Ministry of Interior	--	(4,105,721)	
Exchange differences	231,108	6,274,894	17,714,882
Liquidations			
Repayments	(184,183)	(13,649,450)	
Write offs/conversion into grants	--	(803,765)	
Agencies' collection fees and charges	(21,204)	(549,959)	(15,003,174)
Total loans outstanding at 31 December 1995			2,711,708
Of which refundable upon receipt to: - Implementing Agencies for collection fees			(397,929)
Total loans refundable to UNHCR at 31 December 1995			2,313,779 a/

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a/ Breakdown by source of funds:

- Major aid programmes	2,313,230
- Trust funds	549
	2,313,779

SCHEDULE 8. CASH AND TERM DEPOSITS FOR THE PERIOD ENDED 31 DECEMBER 1995

(United States dollars)

Banks	Period	Rate (annual percentage)	Maturity	Amount	Accrued Interest
NOTICE DEPOSIT ACCOUNTS					
The Chase Manhattan Bank, New York Debt-for-Development Coalition		5.44000		727,245	
ABN AMRO Bank, The Hague f. 1,700,000	2 days	3.30000		1,055,900	
Lloyds Bank, London £ 1,300,000	2 days	6.25000		2,000,000	
Generale de Banque, Brussels XEU 4,800,000	2 days	5.25000		6,290,957	
				10,074,102	
DEPOSIT ACCOUNTS					
Citibank Fiduciary Deposit	4 days	5.25000	02.01.96	3,000,000	875
Citibank Fiduciary Deposit	5 days	5.25000	03.01.96	3,500,000	1,021
Tokai Bank, London	37 days	6.06250	03.01.96	8,000,000	45,806
Svenska Handelsbanken, Stockholm	35 days	5.84375	04.01.96	10,000,000	50,321
Deutsche Girozentrale, Luxembourg	7 days	6.00000	05.01.96	10,000,000	3,333
Banque Scandinave en Suisse, Geneve NKr 17,000,000	15 days	7.50000	05.01.96	2,689,873	5,604
Christiania Bank, Oslo NKr 7,300,000	8 days	7.50000	05.01.96	1,155,063	712
Banca di Roma, Rome Lit 2,400,000,000	7 days	10.37500	05.01.96	1,509,434	870
Mitsubishi Bank, London	33 days	6.12500	08.01.96	9,000,000	38,281
Generale de Banque, Brussels XEU 52,800.000	12 days	5.37000	10.01.96	69,200,524	20,645
Tokai Bank, London	46 days	6.06250	12.01.96	10,000,000	57,257
Sakura Bank, London	21 days	5.93750	12.01.96	10,000,000	14,844
Svenska Handelsbanken, Stockholm SKr 55,000,000	28 days	8.70000	12.01.96	8,461,539	32,718
Svenska Handelsbanken, Stockholm SKr 9,000,000	21 days	8.65000	12.01.96	1,384,615	2,994
Fuji Bank, London	39 days	5.96875	16.01.96	10,000,000	38,134
Bank of Montreal, London Can$ 5,000,000	29 days	5.87500	16.01.96	3,676,471	7,800
Mitsubishi Bank, London	35 days	6.06250	18.01.96	6,000,000	17,177
Lloyds Bank, London £ 2,000,000	31 days	6.37500	19.01.96	3,076,923	6,449
Bank of Tokyo, London	31 days	5.84375	22.01.96	20,000,000	29,219
Istituto Bancario San Paolo di Torino, Turin Lit 12,000,000,000	32 days	10.53000	22.01.96	7,547,170	22,075
Den Norske Bank, Luxembourg	31 days	5.62500	29.01.96	10,000,000	3,125
Banque Worms, Paris XEU 40,000,000	31 days	5.18750	29.01.96	52,424,640	15,108
Commonwealth Bank of Autralia, London $A 2,500,000	33 days	6.87500	31.01.96	1,879,699	718
				262,505,951	415,086

SCHEDULE 9. CASH AND TERM DEPOSITS, 1991-1995

(Thousands of United States dollars)

Cash Deposit on 31 December	1991	1992	1993	1994	1995
Current Accounts	15,048	18,630	25,484	20,239	28,244
48-Hour Accounts	37,977	50,827	83,512	35,437	10,074
Deposit Accounts	229,603	293,023	256,903	227,909	262,506
	282,628	362,480	365,899	283,585	300,824
Average in hand during year					
In Current Accounts	14,922	31,829	47,937	33,593	30,565
Invested (Call & Time Deposit, Securities)	189,657	264,112	279,160	266,957	244,315
	204,579	295,941	327,097	300,550	274,880
Interest earned					
On Current Accounts	551	1,554	1,228	846	1,064
On Invested Funds	11,764	11,351	11,354	13,648	14,251
	12,315	12,905	12,582	14,494	15,315
Average rate of interest earned (per cent)					
On Funds in Hand and Bank	6,02	4,36	3,85	4,82	5.57
On Invested Funds	6,20	4,30	4,07	5,11	5.83

SCHEDULE 10. NON-CONVERTIBLE CURRENCY HOLDINGS AS AT 31 DECEMBER 1995

Country	Currency	Equivalent in United States dollars
Afghanistan	Afghani	33,838.57
	Pakistani Rupee	5,380.47
Albania	Lek	.01
Algeria	Dinar	2.04
Armenia	Dram	465.00
Burundi	Franc	25,407.20
Bosnia	Dinar	1.07
Chile	Peso	7,161.42
Czech Republic	Koruna	3,440.61
Egypt	Pound	19,757.19
Ethiopia	Birr	57,108.62
Georgia	Rouble	1,161.64
	Kupon	670,181.63
Hungary	Forint	471.39
Iran, Islamic Republic of	Rial	395,837.96
Iraq	Dinar	1,284,883.29
Jordan	Dinar	5,593.76
Kazakhstan	Tenge	115.37
Kenya	Shilling	61,573.88
Macedonia	Denar	1,527.64
Malawi	Kwacha	165,321.18
Mauritania	Ouguiya	38,631.11
Mozambique	Metical	20,864.01
Nepal	Rupee	15,491.69
Pakistan	Rupee	120,861.91
Philippines	Peso	3,232.99
Romania	Leu	350.62
Russian Federation	Rouble	23,791.63
Rwanda	Franc	31,691.97
Sudan	Pound	12,721.11
Tajikistan	Rouble	428.14
Turkmenistan	Manat	35.78
United Republic of Tanzania	Shilling	113,584.97
Uzbekistan	Som	403.96
Viet Nam	Dong	1,910.53
Yugoslavia, Federal Republic of	Dinar	2,916.29
Zaire	Zaire	12,712.78
	Burundi Franc	5,935.59
Zambia	Kwacha	507.33
	Total	3,163,295.99

APPENDIX

1995 Extrabudgetary in-kind donations

(United States dollars)

DONOR	USD
Australia	291,915
Finland	702,576
France	204,153
Germany	3,716,095
Greece	3,259,323
Italy	183,384
Norway	56,472
Russian Federation	1,404,320
United States	28,180,816
International Islamic Relief Organization (Saudi Arabia)	24,750
TOTAL	38,023,804